

The Gazette



of India

PUBLISHED BY AUTHORITY

No. 31] NEW DELHI, SATURDAY, AUGUST 4, 1956

## NOTICE

The undermentioned Gazettes of India Extraordinary were published upto the 28th July 1956 :—

Issue No.	No. and date	Issued by	Subject
215	S. R. O. 1659, dated the 20th July, 1956	Ministry of Information and Broadcasting.	The Central Government certifies a film to be of the description Specified therein.
216	S. R. O. 1660, dated the 21st July, 1956.	Ministry of Labour	Amendments made in the Employees' Provident Funds Scheme, 1952
217	S. R. O. 1713, dated the 26th July, 1956.	Ministry of Commerce and Industry.	Appointment of a body of persons for investigation into the circumstances of the case of the undertaking Sugauli Sugar Works Limited.
218	S. R. O. 1714, dated the 26th July, 1956.	Ministry of Food & Agriculture.	The Central Government directs that the powers to make orders in relation to the movement and distribution of rice and paddy in some districts of Assam shall be exercisable by the Government of Assam.
219	S. R. O. 1715, dated the 25th July, 1956.	Election Commission, India.	Appointment of Chairman of the Election Tribunal constituted for the trial of the petition presented by Shri Mahadeva against Shri Shibban Lal Saxena, a Member of the House of the People.
220	S. R. O. 1716, dated the 28th July, 1956.	Ministry of Information and Broadcasting.	The Central Government certifies a film to be of the description specified therein.
221	S. R. O. 1717, dated the 21st July, 1956.	Ministry of commerce and Industry.	Amendment made in the notification No. S.R.O. 1589 dated the 23rd June 1956.
222	S. R. O. 1718, dated the 20th July, 1956.	Election Commission, India.	Designation of Returning officers for each of the Parliamentary constituencies in the State of Orissa.

Issue No.	No. and date	Issued by	Subject
223	S.R.O. 1719, dated the 21st July, 1956.	Ditto	Designation of Returning Officer for Tripura Parliamentary constituency in the state of Tripura.
	S.R.O. 1720, dated the 21st July, 1956.	Ditto	Appointment of Assistant returning officer for Tripura Parliamentary constituency in the State of Tripura.
224	S. R. O. 1721, dated the 26th July, 1956.	Government of Ajmer.	The provision of the Ajmer Shops and commercial establishment Act, 1956, shall come into force on 1st August 1956.

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of these Gazettes.

### PART II—Section 3

**Statutory Rules and Orders issued by the Ministries of the Government of India (other than the Ministry of Defence) and Central Authorities (other than the Chief Commissioners).**

#### ELECTION COMMISSION, INDIA

*New Delhi, the 27th July 1956*

**S.R.O. 1729.**—In exercise of the powers conferred by sub-section (1) of Section 13A of the Representation of the People Act, 1950, as amended by the Representation of the People (Amendment) Act, 1956, the Election Commission hereby nominates, in consultation with the Government of Madhya Pradesh, Shri M. P. Dube, I.A.S., Secretary to the Government of Madhya Pradesh, Housing Department, as the Chief Electoral Officer for that State with effect from the 17th July, 1956.

[No. 154/5/56.]

By Order,

A. KRISHNASWAMY, AIYANGAR, Secy.

#### CORRIGENDA

*New Delhi, the 26th 1956*

**S.R.O. 1730.**—In the Election Commission's notification No. 154/8/56, dated the 7th May, 1956, published in the Gazette of India, Extraordinary, Part II—Section 3, dated the 7th May, 1956, under S.R.O. 1067, for "the 18th March, 1956", occurring in the 6th and 7th lines, substitute "19th March, 1956, afternoon."

[No. 154/8/56.]

**S.R.O. 1731.**—In the Election Commission's notification No. 154/8/56, dated the 7th May, 1956, published in the Gazette of India, Extraordinary, Part II—Section 3, dated the 7th May, 1956, under S.R.O. 1067, for "the 18th March, 1956", occurring in the 6th line, substitute "the 19th March, 1956, afternoon."

[No. 154/8/56.]

By Order,

K. S. RAJAGOPALAN, Under Secy.

**LOK SABHA SECRETARIAT***New Delhi-1, the 31st July 1956***THE CENTRAL SERVICES (MEDICAL ATTENDANCE) RULES, 1944**

**S.R.O. 1732.**—In pursuance of rule 9 of the Lok Sabha Secretariat (Recruitment and Conditions of Service) Rules, 1955, the Speaker, after consultation with the Ministry of Finance, hereby directs as follows:—

1. The Central Services (Medical Attendance) Rules, 1944, as amended from time to time upto the date of issue of this order, shall apply to officers of the Lok Sabha Secretariat subject to the following modifications, exceptions and variations, namely:—

In the said rules—

(1) for the words "Government servant" or "person" wherever used in relation to an employee, the word "officer" shall be substituted.

(2) In rule 1—

(a) for sub-rule (2) the following sub-rule shall be substituted, namely:—

"(2) They shall apply to—

(i) all officers in the Secretariat when they are on duty, leave or foreign service in India or when under suspension;

(ii) Railway employees on deputation to the Secretariat;

(iii) all officers who are on leave preparatory to retirement;

(iv) Government pensioners on their re-employment in the Secretariat irrespective of the service to which they belonged at the time of their retirement;

(v) officers on terminal leave;

(vi) a probationer; and

(vii) all State Government servants on deputation to the Secretariat."

(b) after sub-rule (2) as so substituted the following sub-rule shall be added, namely:—

"(3) They do not apply to officers governed for the time being by the Contributory Health Service Scheme for Central Government employees."

(3) In rule 2, after clause (h) the following clause shall be added, namely:—

"(i) All other words and expressions used but not defined in these rules but defined in the Lok Sabha Secretariat (Recruitment and Conditions of Service) Rules, 1955, have the meanings respectively assigned to them in those rules."

(4) In sub-rule (ii) of rule 3 for the words "Central Government" the word "Secretariat" shall be substituted.

(5) In sub-rule (2) of rule 6 for the words "Central Government" the word "Secretariat" shall be substituted.

(6) In rule 8 for sub-rule (2), the following shall be substituted, namely:—

"(2) If any question arises as to whether any service is included in medical attendance or treatment it shall be referred to the Speaker whose decision thereon shall be final."

(7) In rule 10, for the words "Government of India" the word "Secretariat" shall be substituted.

2. All orders issued by the Central Government from time to time under or pertaining to the said rules or otherwise in relation to medical attendance and treatment of Central Government servants shall apply to officers of the Secretariat governed for the time being by the said rules subject to the modifications, variations and exceptions to which the said rules generally are for the time being subject in their application to the said officers.

[No. F.38-SD/56.]

M. N. KAUL, Secy.

---

**MINISTRY OF EXTERNAL AFFAIRS**

*New Delhi-3, the 17th July 1956*

**S.R.O. 1733.**—In pursuance of sub-section (2) of section 7 of the Port Haj Committee Act, 1932 (XX of 1932), the Central Government is pleased to notify the election of Dr. Rafiq Zakaria, Bar-at-Law as Member of the Port Haj Committee, Bombay in the vacancy caused by the resignation of Shri Wajuddin Ahmed Parker.

[No. F.31(1)-WANA/56.]

MOHD. YUNUS, Dy. Secy.

---

**MINISTRY OF FINANCE**

(Department of Economic Affairs)

**INSURANCE**

*New Delhi, the 27th July 1956*

**S.R.O. 1734.**—In pursuance of the provisions of sub-section (2) of section 64G of the Insurance Act, 1938, (IV of 1938), the Central Government hereby nominates Mr. V. E. Pennell C/o Royal Insurance Company, Limited, Royal Insurance Buildings, 5 & 7, Netaji Subhas Road, Calcutta-1, to fill the casual vacancy in the Executive Committee of General Insurance Council of the Insurance Association of India, caused by the resignation of Mr. M. A. Wilkinson.

[No. 105-IF(25)/54.]

S. SUNDARESAN, Under Secy.

---

**MINISTRY OF FINANCE (REVENUE DIVISION)****CENTRAL EXCISES**

*New Delhi, the 4th August 1956*

**S.R.O. 1735.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India, Finance Department (Central Revenues), No. 33, Central Excises, dated the 27th October 1934, the Central Government hereby exempts steel ingots produced in Ordnance factories in India belonging to the Government and intended for consumption by the Ordnance factories or for supply to Central Government Departments, from the whole of the duty leviable thereon.

[No. CER-8(19)/56.]

S. K. BHATTACHARJEE, Dy. Secy.

---

**ORDER****STAMP**

*New Delhi, the 31st July 1956*

**S.R.O. 1736.**—In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (2 of 1899), the Central Government hereby remits the duty with which bonds which have already been or which

may hereafter be executed by the trainees sent by the Ajmer State Social Welfare Advisory Board, for the Gram Savika course conducted by the Kasturba Gandhi National Memorial Trust on behalf of the Central Social Welfare Board, are chargeable under the said Act.

[No. 11.]

[No. F.2/9/56-STAMPS.]

M. R. RAMACHANDRAN, Under Secy.

## CENTRAL BOARD OF REVENUE

### INCOME-TAX

*New Delhi, the 10th July 1956*

**S.R.O. 1737.**—The following draft of certain further amendments in the Indian Income-tax Rules, 1922, which the Central Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 59 of the Indian Income-tax Act, 1922 (11 of 1922), is published as required by sub-section (4) of the said section, for information of persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 25th day of August 1956.

2. Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the said Board.

### *Draft Amendment*

In the said rules—for rule 19 and the Forms appended thereto, the following shall be substituted, namely:—

**Rule 19.**—The return of total income and total world income required under sub-section (1) or sub-section (2) or sub-section (2A) of section 22 shall be:—

- (i) in the case of persons, not being a company, who derive income from any sources, which include business, profession, or vocation, in Form A annexed to this Rule;
  - (ii) in the case of persons not being a company who derive income from sources other than business, profession or vocation (not being a share as a partner in a firm or as a member of an association of persons), in Form B annexed to this Rule; and
  - (iii) in the case of a company in Form C annexed to this Rule,
- and shall in each case be verified in the manner indicated in the appropriate form.

### FORM A

[Form of return of total income and total world income] under sub-section (1) or sub-section (2) or sub-section (2A) of Section 22 of the Indian Income-tax Act, 1922 for persons who derive income from sources, including BUSINESS; PROFESSION or VOCATION.

*Income-tax year 19.....19.....*

Name .....

Status .....

Address .....

## PART I

Statement of total income and total world income during the previous year ended .....

## REMARKS

**Section A.** If Income arose in a Part B State or a merged territory, mention that State or territory and if it was received in or remitted to another State that other State.

**Section B.** State if the income arose in a foreign country; mentioning the name of that country.

Source of income	Amount of income Profits & Gains	Tax already charged or deducted at source		
1	2	3	4	
<b>Section A.</b> Income which accrued or arose or was received in the first instance or is deemed to have accrued or arisen or been received in the TAXABLE TERRITORIES in the previous year.				
1. SALARIES.				
The total amount as detailed in Part VIA of the Return.				
Please attach detailed statement of monthly salary and tax deducted therefrom.				
2. INTEREST ON SECURITIES.				
Interest from which tax has been deducted.				
Interest which is tax free.				
3. PROPERTY.				
Total amount as detailed in Part VI of the Return.				
4. BUSINESS, PROFESSION OR VOCATION.				
(a) Profits & gains detailed in Part IV of this Return.				
(b) Share of profits in a Regd. firm.				
(c) Share of profits in an unregistered firm or Association of persons.				
5. OTHER SOURCES.				
Dividends from companies (gross amount), interest on Mortgages, Loans, fixed deposits, Current a/cs. etc.				
Ground Rents.				
Sources other than those mentioned above (give details).				

1

2

3

4

**6. CAPITAL GAINS.**

This item need be filled in only if the Return is for a previous year which includes wholly or partly any period falling between the first day of April, 1946 and the 31st day of March 1948 (Both days inclusive).

**TOTAL OF SECTION A.****Section B.** Income which accrued or arose OUTSIDE THE TAXABLE TERRITORIES in the previous year.

- (a) NON-RESIDENTS should show full income (except foreign capital gains) in this section as forming part of their TOTAL WORLD INCOME.
- (b) persons ORDINARILY RESIDENT in the taxable territories should show their income after deducting upto a maximum of Rs. 4,500/- out of income not remitted to the taxable territories (if the amount deducted is less than Rs. 4,500/- it should be specified.)
- (c) Persons RESIDENT BUT NOT ORDINARILY RESIDENT should show only so much of the income—
- (i) as arises from a business controlled in India or a Profession or Vocation set up in India, subject to the statutory deduction of upto Rs. 4,500/- as above, or
- (ii) as is actually received in or remitted to the taxable territories out of any other income.

[Please state for each item the heading of the income as in Section A.]

- (1) .....
- (2) .....
- (3) .....

**Total of Section B.****Section C : NOT APPLICABLE IN THE CASE OF NON-RESIDENTS.**

REMITTANCES TO THE TAXABLE TERRITORIES out of Income which accrued or arose prior to the previous year and after the 31st day of March 1933 or in the case of Capital Gains which accrued or arose after the 31st March, 1946 and before the 1st April, 1948. (If the remittance is out of Capital Gains chargeable to tax please state this specifically).

1

2

3

4

(a) Out of income which accrued or arose in the State of Jammu & Kashmir and—

- (i) was not taxed,
- (ii) was included in the total income but not actually charged to tax,
- (iii) was included in the total income and also charged to tax in the appropriate year.

[Item (iii) is to be mentioned only but not to be added in the total income.]

(b) Out of income which accrued or arose in a Part B State or merged territory or an erstwhile Indian State, and

- (i) was not taxed,
- (ii) was included in the total income but not actually charged to tax,
- (iii) was included in the total income and also charged to tax but at a lower rate,
- (iv) was included in the total income and also charged to tax at full rate in the appropriate year.

[Items (iii) and (iv) are to be mentioned only but not to be added in the total income.]

(c) Out of income which accrued or arose in Chandranagore, and

- (i) was not taxed,
  - (ii) was included in the total income and also charged to tax at full rate in the appropriate year.
- [Item (ii) is to be mentioned only but not to be added in the total income.]

(d) Out of income which accrued or arose in a foreign country and

- (i) was not charged to tax on account of the deduction of upto Rs. 4500 or otherwise,

- (ii) was charged to tax.

[Item (ii) is to be mentioned only but is not to be added in the total income.]

---

Total of Section C.

---

Total of Sections A, B & C.

---



Sources of Income	Particulars of items	Amount Rs.
SECTION D IN THIS SECTION SHOULD BE SHOWN ANY INCOME, PROFITS OR GAINS WHICH ARE NOT INCLUDED IN SECTIONS A, B AND C BUT WHICH THE ASSESSEE CLAIMS TO BE NOT TAXABLE FOR ANY REASON SUCH AS—	1.	
	2.	
that the receipt is of a casual nature not arising from any business, profession, vocation or occupation or that it is exempt under any other provision of the Indian Income-tax Act ; or	3.	
	4.	
that it is not accounted for in the books of account due to non-adjustment of account ; or for any other reason.	5.	
	6.	
	7.	
	8.	
Total of Section D.		

## PART II

*Statement of sums included in total income in respect of which income-tax and/or Super-tax is not payable.*

1. Earned income allowance under Section 15.A—	Rs.
2. Sums deducted from salary payable by the Government and to which the first proviso to sub-section (1) of section 7 of the Act applies.	
3. Sums paid to effect an insurance on the life of the assessee or on the life of his wife, or her husband or in respect of a contract for a deferred annuity ; or, in the case of a Hindu Undivided Family, to effect an insurance on the life of any male member or his wife. (The original receipt or Certificate from the Insurance Company must be attached).	
4. Contributions to (a) any provident fund to which the Provident Funds Act, 1925, applies (b) a recognised provident fund or (c) a provident fund established under the Employees Provident Fund Act, 1952, or (d) an approved super-annuation fund and (e) interest on contributions to a recognised provident fund and accumulations thereof which is exempt from income-tax.	
5. Share in the income of an unregistered firm or an association of persons where the tax has already been paid or is payable on the income by the firm or association (give details).	
6. Interest on tax free securities.	
7. Income from new Industrial undertakings exempt under Section 15-C.	
8. Donations to charitable institutions and Funds.—Exempt under section 15B.	
9. Other items, if any	
Total	

## PART III

*Particulars required under Sub-section (5) of Section 22 of the Income-tax Act, 1922*

(a) *To be completed in the case of all persons engaged in a business, profession or vocation. In the case of a firm this section should be completed on the firm's return and not on the individual partner's return.*

Name in which the business, profession or vocation carried on, or, in the case of a firm the firm's name.

Principal place of the business, profession or vocation.

Location and style of each branch.

1.

2.

3.

(b) *To be completed in the case of firms only.*

Name of each partner	Address	Extent of share including interest on a capital, salary, commission or other remuneration, if any. (Give details).

(c) *To be completed in case where the assessee is a partner in a firm or firms.*

Name and address of the firm	Name of each partner including the assessee	Address of each partner	Share of each partner including interest on capital, salary, commission or other remuneration, if any. (Give details).

## PART IIIA

*Particulars to be filled up in the case of Hindu Undivided families only.*

Name of family .....

Address .....

Serial No.	Name of members of the family at the end of the previous year who were entitled to claim partition	Relationship	Age at the end of the previous year	Remarks
1	2	3	4	5

## PART IV

*Particulars of income from Business, Profession or Vocation*

(1) In the case of a firm this part is to be completed in the firm's Return and not in the partners' individual returns.

(2) If the accounts are kept on the mercantile accountancy or book profit system a copy of the manufacturing accounts or Trading Accounts, the Profit and Loss Accounts and Balance Sheet or trial balances must be attached to this Return. If the accounts are kept on any other system the name or description of the system is to be stated and a copy of any statement which corresponds to the Profit and Loss Account and Balance Sheet in the mercantile accountancy system must be attached to this Return. In the case of a Company a copy of the Auditor's Report and certificate must also be attached. In the case of assesses other than company if the accounts are audited, a statement of audited accounts should accompany the return but if the accounts are not audited, a statement showing how profits have been computed from the books of account maintained for the business should accompany the return.

PROFIT OR LOSS AS PER PROFIT AND LOSS ACCOUNT ( OR  
STATEMENT CORRESPONDING TO THE PROFIT AND LOSS  
ACCOUNT) FOR THE YEAR ENDED 19 .

Rs.

Rs.

Add—(deduct If the above figure is a loss)

Any profits or gains not included in arriving at the above  
figure of profit.

Reserve for bad Debts . . . . .

Sums carried to Reserve for provident or other funds . . . . .

Interest credited to reserves or other funds . . . . .

Expenditure of the nature of charity or presents . . . . .

Expenditure of the nature of capital . . . . .

Income-tax or Super-tax . . . . .

Drawings of proprietor or partners . . . . .

Salaries and commission paid or credited to the proprietor  
or partners . . . . .

Interest allowed to proprietor or partners on capital or loan  
accounts . . . . .

Rental value of the property owned and occupied . . . . .

Cost of additions to or alterations, extensions or improve-  
ments to any of the assets of the business, profession or  
vocation. . . . .

Losses sustained in former years and charged in arriving at  
the figure of profit (or loss) shown above. . . . .

Depreciation of any of the assets of the business, profession,  
vocation or development rebate in respect of any of the  
assets of the business . . . . .

Private or personal expenses . . . . .

Any other expenditure not incurred wholly and exclusively  
for the purpose of the business, profession or vocation  
(Give details). . . . .

Any other expenditure which is not allowable under the  
provisions of Section 10 of the Income-tax Act, 1922 (Give  
details). . . . .

*Deduct—*

Any profit or gain, capital sums or other items credited in arriving at the above figure of profit which are not taxable or upon which tax has already been paid (Give details).

Rs.

Rs.

Interest on security tax free.

Depreciation allowable as shown in part V of this Return.

Development rebate allowable as shown in Part V of this Return

*Scientific Research Expenditure* (If not charged in arriving at the above figure of profit).

(i) Any expenditure (not in the nature of capital expenditure) laid out or expended on scientific research related to the business—(Give details)

(ii) Any sum paid to an approved scientific research association or an approved university, college or other institution for such scientific research, for research in social science or for statistical research related to the class of the business carried on—(Give details).

(iii) Any expenditure of a capital nature on scientific research related to the business admissible under Section 10 (2) (xiv) of the Act—(Give details).

Any other allowable expense which has not been charged in arriving at the above figure of profit.—(Give details).

*Net Profit* (or loss)—Carried to Part I of the Return.

*N.B.*—The above particulars should be given for each separate and distinct business, profession or vocation.

**PART II—Sec. 3] THE GAZETTE OF INDIA, AUGUST 4, 1966**

1295

\***NOTES**—(1) In the case of Ocean-going ships, particulars of "original cost" instead of those of the "written down value" should be furnished.  
(2) For the assessment year 1939-40, the figures to be furnished are those of "Original cost" instead of those of "written down value."  
†(3) Capital expenditure on new machinery or plant or new building erected should be shown separately and in the remarks column against each such entry it should be indicated that initial depreciation is claimed.  
(4) Show separately the depreciation allowable under sections A & D of this form.



# PART VI—INCOME FROM PROPERTY

1	Serial No.	
2	Name of village or town where the property is situated	
3	Name of Street and number of property	
4	When the property is situated in a Municipality, the name of the person in whose name the property stands in the Municipal registers	
5	Whether the property is occupied by the owner or let.	
6	If you are a part owner of the property state the amount of your share and the names of the other part-owners and their shares	
7	Annual Municipal valuation of the property.	
8	Full annual rent payable by the tenant if the property is let	
9	Tenant's burdens (including rates) borne by owner— Give details	
10	Owner's burdens (including rates) borne by tenants— Give details	
10	In case of property occupied by the owner for his own residence, half of the annual value or Rs. 1800/-, whichever is less	
11	Annual letting value after adjusting for Cols. 9, 10 and 10A.	
12	One-sixth of the annual letting value as in Col. 11	
13	Premium paid to insure the property against damage or destruction	
14	Interest on a mortgage or charge, or any annual charge on the property or interest on capital borrowed for acquiring, constructing, repairing, renewing or reconstructing property	
15	Ground rent paid for the property	
16	Land Revenue paid for the property	
17	Collection charges paid	
18	Amount claimed on account of the property remaining vacant	
19	Period during which the property remained vacant	
20	Total of Columns 12 to 18	
21	Net annual value assessable after deducting Column 20 from Column 11	

Total Income from property

Less—(i) Claim for irrecoverable rent (give details separately)

(ii) Income from property erected during the period 1st April, 1946 to 31st March 1956 which is exempt for a period of two years from the date of completion.

Net Income from property carried to Part I of the return—

NOTE.—Show separately the property chargeable under Sections A and D of this Form.

# PART VI A—SALARIES

1	Name and address of employer	
2	Appointment and nature of employment	
3	Place where the services are performed ordinarily	
4	Date of commencement of service under the employer	
5	Total amount of salary, wages, annuities and pensions due to be paid to the assessee during the year ended 31st March whether actually received or not	
6	Period for which the items in column 5 were due.	
7	Total amount of periodical cash allowances like house rent allowance, entertainment allowance, conveyance allowance, etc. which are due to be paid to the assessee during the year ended 31st March (Give details)	
8	Period for which the items in column 7 were due	
9	Total amount of gratuities, fees, commission and bonus which are due to be paid to the assessee during the year ended 31st March (Full details showing the amount, the due date and the period for which the amount was payable are to be shown).	
10	Employer's contributions during the year ending on 31st March to a recognised Provident Fund etc. and interest credited to assessee's account in the fund	
11	Amounts of advances received during the year ending 31st March from the employer by way of loan or otherwise of income which is chargeable under the head "Salary"	
12	Amount of compensations due (or received) during the year ending 31st March from the employer or former employer	
13	Travelling allowances, passage expenses abroad and other occasional payments received from the employer during the year ended 31st March	
14	Nature and locality of the accommodation	Value of rent free or concessional rent quarters
15	If the accommodation is owned by the employer, the fair annual rental value of the accommodation	
16	If the accommodation is taken on rent by the employer the actual annual rent paid by the employer	
17	The rent, if any paid by the assessee for the accommodation	



	Estimated value of the perquisite to the assessee of furnishings and any other services or amenities provided free of cost or at concessional rent to the assessee
18	Estimated value of the perquisite to the assessee in relation to the accommodation provided
19	Total of columns 18 and 19
20	Period to which the particulars in column 20 relate
21	Estimated value of any other perquisites or profits in lieu of salary resulting from the employment — (Give details).
22	Total of columns 5, 7, 9, 10, 11, 12, 13, 20 and 22.
23	Amounts, if any included in col. 23 in respect of which exemption is claimed u/s 4(3) (vi), 4(3) (vi a), 4(3) (xiv), 4(3) (xiv a) & 4 (3) (xv) (Give details).
24	Amounts, if any, included in col. 23 which have been included in the assessment in any prior year of assessment
25	Total of columns 24 and 25
26	Sums expended on books during the year (up to Rs. 500) give details
27	Deductions in respect of entertainment allowances
28	In respect of own conveyance used for the purpose of employment— (a) Expenses of maintenance and running the conveyance for the above purposes (b) Estimated wear and tear allowance of the conveyance in connection with its use for employment purposes (give details) of original cost, date of purchase, make and Horse
29	Any other amounts actually expended wholly, necessarily and exclusively in the performance of the duties from out of the remuneration by the conditions of service
30	Total deductions (columns 27, 28, 29 and 30)
31	Net income chargeable under "salary"—Col. 20 minus (Col. 26 plus Col. 31)
32	Amounts on which rebate of income-tax is claimed in respect of contributions to Provident Funds, Interest on Provident Funds.

## PART VII—PARTICULARS OF INCOME FROM CAPITAL GAINS

NOTE.— Separate statements should be attached showing in detail—

(1) All capital assets owned by the assessee (including capital assets transferred to the wife or a minor child) as at the beginning of the previous year in three parts—

(a) Capital assets included in the Balance Sheet as at the close of the immediately preceding previous year. This statement should also show as regards depreciable assets the value against each item as included in the Balance Sheet and as regards non-depreciable assets the cost thereof.

(b) Capital assets consisting of house property included in Part VI of the Return with cost thereof against each item.

(c) Capital assets not included in statements under (a) and (b) with cost thereof against each item.

(2) All capital assets acquired during the previous year with cost of acquisition against each item. This statement should also include capital assets used for the purpose of the business which are included in Part V of the return and on which depreciation is claimed.

(3) All capital assets sold during the year with sale price against each item. The total of the sale price should be taken to the appropriate column of the tabular statement under this Part.

Immovable property	Machinery and plant	Others	Total
Rs.	Rs.	Rs.	Rs.

Full value of the consideration for which the sale,  
exchange or transfer of capital assets is made.

*Deductions.*

1. Actual cost of the capital assets sold (give details separately).

2. Expenditure of a capital nature incurred and borne by the assessee in making any additions or alterations (Give details separately).

3. Expenditure incurred solely in connection with the sale, exchange or transfer.

*Less.* Any option or other money received and retained by the assessee on any previous occasion.

Total of cost and other deductions  
admissible.

Amount of capital gains

*Deduct.* Loss sustained in the previous years.

Cost of any new capital asset purchased for the same purpose as the asset sold, exchanged or transferred was being put to [To be filled in only when an election is made in the circumstances set out in Section 12-B (4) of the Income-tax Act, 1922].

Net amount of capital gains carried to Part I of the Return.

I declare that to the best of my knowledge and belief the information given in the above statements in Parts I, II, III, IIIA, IV, V, VI, VIA and VII of this Return is correct and complete, that the amount of total income and total world income and other particulars shown are truly stated and relate to the year ended.....

and that on other income accrued or arose or was received by me  
the firm  
the family  
the association during the  
the local authority

I  
the firm  
the family  
said year and that the association had during the said year no other sources of income.  
the local authority

I further declare that I resident and ordinarily resident  
the firm resident but not ordinarily resident in the taxable  
the family was not resident  
the association  
territories during the previous year for which the Return is made.

\*\*I also declare that I was a married individual/widow/widower  
an unmarried individual at the end of the previous  
year or which the return is made.

Date..... Signature.....  
Address ..... †Status .....

\*NOTE 1.—The alternatives which are not required in the declaration should be scored out.

†NOTE 2.—The declaration shall be signed—

- (a) In the case of an individual by the individual himself ;
- (b) In the case of a Hindu Undivided Family by the Manager or Karta;
- (c) In the case of local authority by the principal officer ;
- (d) In the case of a firm by a partner ; and
- (e) In the case of any other association by a member of the association.

NOTE 3.—This declaration should be made in the case of an individual.

THE SIGNATORY SHOULD SATISFY HIMSELF THAT THE RETURN IS CORRECT AND COMPLETE IN EVERY RESPECT BEFORE SIGNING THE VERIFICATION.

#### FORM OF RETURN OF PARTICULARS TO BE FURNISHED UNDER SECTION 38 OF THE INDIAN INCOME-TAX ACT, 1922 (See paragraph 4 of Notice).

(a) To be filled up in the case of firms only. If this information is already given in Part III of the Return under Section 22 of the Indian Income-tax Act, 1922, write "See Part III" in this section.

Firm's Name

Address

Names of partners

Address

Date

Representative's Signature

Designation

(b) To be filled up in the case of *Hindu Undivided Families* only.

Name of family

Address

Serial No.	Names of adult male members of family	Address
1	(Manager or Karta)	
2		
3		
4		
5		
6		

Date

Representative's Signature

Designation

(c) To be filled up by Trustees, Guardians or Agents only.

Names and addresses of persons for whom the assessee is the trustee, guardian or agent		Whether trustee, guardian or agent
Name	Address	

Signature

Date

Designation

Address

(d) Statement of the names and addresses of all persons to whom assessee has paid in the previous year rent, interest, commission, royalty or brokerage or any annuity (not being an annuity taxable under the head "Salaries") amounting to more than four hundred rupees and particulars of all such payments.

Serial No.	Name and address of the person to whom the payment was made	Nature of payment	Amount paid	Date of payment	Whether paid in cash or by book adjustment
1					
2					
3					

Date

Signature

Address

(e) (To be filled in by any dealer, broker, or agent or any person concerned in the management of stock or commodity exchange).

Statement of the names and addresses of all persons to whom the assessee has paid in the previous year:

- (1) any sum or aggregate sums in excess of two thousand rupees where the payment represents "differences" paid in settlement of contracts without actual delivery of stocks or commodities ; and
- (2) any sum or aggregate sums in excess of ten thousand rupees where the payment represents sale price in connection with the sale, exchange, or transfer of capital assets or on whose behalf or from whom the assessee has received any such sum and particulars of all such payments and receipts.

[The question whether any payments or receipts relate to "capital assets" is a matter to be decided by the Income-tax Officer. The person required to make the statements should treat all payments and receipts as pertaining to capital assets.]

(Separate statements should be made for payments and receipts).

Serial No.	Name and address of the person to whom the payment was made or on whose behalf or from whom the payment was received	Particulars of the transaction in connection with which the payment was made or received	Amount paid or received	Date of payment or receipt	Whether paid or received in cash or by book adjustment
------------	--	--	-------------------------	----------------------------	--

Date

Signature

Address

## FORM B

*Form of Return of Total Income and Total World Income under Sub-Section (1) or Sub-Section (2) or Sub-Section (2A) of Section 23 of the Indian Income-tax Act, 1922, for persons who derive income from sources other than Business, Profession or Vocation (not being a share, as a partner in a firm or as a member in an association of persons.)*

Income-tax year 19 <sup>PW</sup> -19

Name .....

Status .....

Address .....

## PART I

*Statement of total income and total world income during previous year ended.....*

Source of income	Amount of income Profits and Gains	Tax already charged or deducted at source	Remarks Section A. If income arose in a Part B State or a merged territory mention that State or territory, and if it was received in or remitted to another State that other State.  Section B. State if the income arose in a foreign country; mentioning the name of that country.
I	2	3	4

**SECTION A.**—Income which accrued or arose or was received in the first instance or is deemed to have accrued or arisen or been received in the TAXABLE TERRITORIES in the previous year.

## 1. SALARIES

The total amount as detailed in Part V of the Return.

Please attach a detailed statement of monthly salary and tax deducted therefrom.

## 2. INTEREST ON SECURITIES.

Interest from which tax has been deducted  
Interest which is tax free.

## 3. PROPERTY.

Total amount as detailed in part IV of the Return.

## 4. BUSINESS, PROFESSION OR VOCATION.

(a) Share of profits in a Regd. firm.

(b) Share of profits in an unregistered firm or Association of persons.

1

2

3

4

## 5. OTHER SOURCES.

Dividends from companies (gross amount), interest on Mortgages, Loans, fixed Deposits, Current a/cs, etc.,

Ground Rents.

Sources other than those mentioned above (give details).

## 6. CAPITAL GAINS.

This item need be filled in only if the Return is for a previous year which includes wholly or partly any period falling between the first day of April 1946 and the 31st day of March 1948 (Both days inclusive). (Please attach a statement showing how the amount of capital gains has been arrived at).

## TOTAL OF SECTION A.

## SECTION B.—Income which accrued or arose OUTSIDE THE TAXABLE TERRITORIES IN THE PREVIOUS YEAR.

- (a) NON-RESIDENTS should show full income (except foreign capital gains) in this section as forming part of their TOTAL WORLD INCOME.
- (b) Persons ORDINARILY RESIDENT, in the taxable territories should show their income after deducting upto a maximum of Rs. 4,500 out of income not remitted to the taxable territories; if the amount deducted is less than Rs. 4,500 it should be specified.
- (c) Persons RESIDENT BUT NOT ORDINARILY RESIDENT should show only so much of the income—

(i) as arises from share in a firm or association of persons whose business is controlled in India or profession or vocation is set up in India,

(ii) as is actually received in or remitted to the taxable territories out of any other income.

[Please state for each item the heading of the income as in Section A.]

(1) .....

(2) .....

(3) .....

## TOTAL OF SECTION B.

I

2

3

4

SECTION C.—(NOT APPLICABLE IN  
THE CASE OF NON- RESIDENTS.

REMITTANCES TO THE TAXABLE  
TERRITORIES out of income which  
accrued or arose prior to the previous year  
and after the 31st day of March 1933 or in  
the case of Capital Gains which accrued  
or arose after the 31st March, 1946, and  
before the 1st April 1948. (If the remittance  
is out of Capital Gains chargeable to  
tax, please state this specifically.)

NOT APPLICABLE IN THE CASE  
OF NON-RESIDENTS.

(a) Out of income which accrued or arose  
in the State of Jammu and Kashmir,  
and

- (i) was not taxed,
- (ii) was included in the total income  
but not actually charged to tax,
- (iii) was included in the total income  
and also charged to tax in the  
appropriate year.

[Item (iii) is to be mentioned only but not  
to be added in the total income.]

(b) Out of income which accrued or arose  
in a Part B State or a merged territory  
or an erstwhile Indian State, and

- (i) was not taxed,
- (ii) was included in the total income but  
not actually charged to tax,
- (iii) was included in the total income  
and also charged to tax but at a  
lower rate,
- (iv) was included in the total income  
and also charged to tax at full rate  
in the appropriate year.

[Items (iii) and (iv) are to be mentioned  
only but not to be added in the total income.]

(c) Out of income which accrued or arose  
in Chandranagore, and

- (i) was not taxed
- (ii) was included in the total income  
and also charged to tax at full  
rate in the appropriate year.

[Item (ii) is to be mentioned only but not  
to be added in the total income.]

(d) Out of income which accrued or arose  
in a foreign country and

- (i) was not charged to tax on account of  
the deduction of upto Rs. 4,500 or  
otherwise,
- (ii) was charged to tax.

[Item (ii) is to be mentioned only but is  
not to be added in the total income.]

Total of Section C

Total of Section & A, B & C.



Sources of Income	Particulars of items	Amount Rs.
SECTION D.—IN THIS SECTION SHOULD BE SHOWN ANY INCOME, PROFITS OR GAINS WHICH ARE NOT INCLUDED IN SECTIONS A, B & C BUT WHICH THE ASSESSEE CLAIMS TO BE NOT TAXABLE FOR ANY REASON SUCH AS—		
	1.	
	2.	
that the receipt is of a casual nature not arising from any business, profession, vocation or occupation, or that it is exempt under any other provision of the Indian Income-tax Act, or	3.	
	4.	
that it is not accounted for in the books of accounts due to non-adjustment of accounts ; or for any other reason.	5.	
	6.	
	7.	
TOTAL OF SECTION C		

## PART II

*Statement of sums included in total income in respect of which income-tax and/or Super-tax is not payable*

	Rs.
1. Earned income allowance under Section 15-A.—	
2. Sums deducted from salary payable by the Government and to which the first proviso to sub-section (1) of Section 7 of the Act applies.	
3. Sums paid to effect an insurance on the life of the assessee or on the life of his wife, or her husband or in respect of a contract for a deferred annuity ; or, in the case of a Hindu Undivided Family, to effect an insurance on the life of any male member or his wife. (The original receipt or Certificate from the Insurance Company must be attached.)	
4. Contributions to (a) any provident fund to which the Provident Funds Act, 1925, applies (b) a recognised provident fund, or (c) a provident fund established under the Employees Provident Fund Act, 1952, or, (d) an approved super-annuation fund, and (e) interest on contributions to a recognised provident fund and accumulations thereof which is exempt from Income-Tax.	
5. Share in the income of an unregistered firm or an association of persons where the tax has already been paid or is payable on the income by the firm or association (give details).	
6. Interest on tax free securities.	
7. Share of Income from new Industrial undertakings exempt under Section 15-C.	
8. Donations to charitable Institutions and Funds exempt under Section 15-B.	
9. Other Items, if any.	
TOTAL	

## PART III

*Particulars required under sub-section (5) of Section 22 of the Income-tax Act, 1922.*

*If you are a partner in a firm, furnish the particulars required below.*

Name and address of the firm	Name of each partner including the assessee	Address of each partner	Share of each partner including interest on capital, salary, commission or other remuneration, if any (give details).
------------------------------	---	-------------------------	---

## PART IIIA

*Particulars to be filled up in the case of Hindu Undivided families only.*

Name of family .....

Address .....

Serial No.	Names of members of the family at the end of the previous year who were entitled to claim partition	Relationship	Age at the end of the previous year	Remarks
1	2	3	4	5

# PART IV—INCOME FROM PROPERTY

Serial No.	Name of village or town where the property is situated.	Name of street and number of Property.	When the property is situated in a Municipality, the name of the persons in whose name the property stands in the Municipal registers.	Whether the property is occupied by the owner or let.	If you are a part owner of the property state the amount of your share and the names of the other part owners and their shares.	Annual Municipal valuation of the property.	Full annual rent payable by the tenant if the property is let.	Tenant's burdens (including rates) borne by owner— Give details.	Owner's burdens (including rates) borne by tenants— Give details.	In case of property occupied by the owner for his own residence, half of the annual value of Rs. 1800/ whichever is less.	Annual letting value after adjusting for cols. 9, 10 and 10A.	One-sixth of the annual value as in Col. 11.	Premium paid to insure the property against damage or destruction.	Interest on a mortgage, or charge or any annual charge on the property or interest on capital borrowed for acquiring, constructing, repairing, renewing or reconstructing property.	Ground rent paid for the property.	Land Revenue paid for the property.	Collection charges paid.	Amount claimed on account of the property remaining vacant.	Period during which the property remained vacant.	Total Columns 12 to 18.	Net annual value assessable after deducting Column 20 from Column 11.
1																					
2																					
3																					
4																					
5																					
6																					
7																					
8																					
9																					
10																					
10A																					
11																					
12																					
13																					
14																					
15																					
16																					
17																					
18																					
19																					
20																					
21																					

**Total Income from property.**  
**Less—**(i) Claim for irrecoverable rent (give details separately).  
(ii) Income from property erected during the period 1st April 1946 to 31st March 1956 which is exempt for a period of two years from the date of completion. (Date of completion to be specified.)  
**Net Income from property carried to Part I of the return—**

# PART V—SALARIES

1	Name and address of employer.
2	Appointment and nature of employment.
3	Place where the services are performed ordinarily.
4	Date of commencement of service under the employer.
5	Total amount of salary, wages, annuities and pensions due to be paid to the assessee during the year ended 31st March whether actually received or not.
6	Period for which the items in column 5 were due.
7	Total amount of periodical cash allowances like house rent allowance, entertainment allowance, conveyance allowance, etc. which are due to be paid to the assessee during the year ended 31st March (Give details.)
8	Period for which the items in column 7 were due.
9	Total amount of gratuities, fees, commission and bonus which are due to be paid to the assessee during the year ended 31st March (Full details showing the amount, the due date and the period for which the amount was payable are to be shown).
10	Employer's contributions during the year ending on 31st March to a recognised Provident fund etc. and interest credited to assessee's account in the fund.
11	Amounts of advances received during the year ending 31st March from the employer by way of loan or otherwise of income which is chargeable under the head "Salary".
12	Amount of compensations due (or received) during the year ending 31st March from the employer or former employer.
13	Travelling allowances, passage expenses abroad and other occasional payments received from the employer during the year ended 31st March
14	Nature and locality of the accommodation.
15	If the accommodation is owned by the employer the fair annual rental value of the accommodation.
16	If the accommodation is taken on rent by the employer the actual annual rent paid by the employer.
17	The rent, if any, paid by the assessee for the accommodation.

18	Estimated value of the perquisite to the assessee of furnishings and any other services or amenities provided free of cost or at concessional rent to the assessee.	Total estimated value of the perquisite.
19	Estimated value of the perquisite to the assessee in relation to the accommodation provided.	
20	Total of columns 18 and 19.	
21	Period to which the particulars in column 20 relate.	
22	Estimated value of any other perquisites or profits in lieu of salary resulting from the employment (give details).	
23	Total of columns 5, 7, 9, 10, 11, 12, 13, 20 & 22.	
24	Amounts, if any, included in col. 23 in respect of which exemption is claimed u/s 4(3) (vi), 4(3) (via), 4(3) (xiv), 4(3) (xiva) & 4(3) (xv) (give details).	Exemptions.
25	Amounts, if any, included in col. 23 which have been included in the assessment in any prior year of assessment.	
26	Total of columns 24 and 25.	
27	Sums expended on books during the year (up to Rs. 500) (give details).	
28	Deductions in respect of entertainment allowances.	
29	In respect of own conveyance used for the purpose of employment. (a) Expenses of maintenance and running the conveyance for the above purposes. (b) Estimated wear and tear allowance of the conveyance in connection with its use for employment purposes (give details) of original cost, date of purchase, make and Horse Power of car etc.	Deductions.
30	Any other amounts actually extended wholly, necessarily and exclusively in the performance of the duties from out of the remuneration, by the conditions of service.	
31	Total deductions (columns 27, 28, 29 & 30.)	
32	Net income chargeable under "salary"—Col. 20 minus (Col. 26 plus Col. 31).	
33	Amounts on which rebate of income-tax is claimed in respect of contributions to Provident Funds, Interest in Provident Funds.	

I declare that to the best of my knowledge and belief the information given in the above statements in Parts I, II, III, IIIA and IV and V of this Return is correct and complete that the amounts of total income and total world income and other particulars shown are true and relate to the year ended.....

and that no other income accrued or arose or was received by <sup>\*me</sup> the family during the the association

\*I the family had during the said year no other sources of income. the association

I further declare the \*I the family was resident and ordinarily resident resident but not ordinarily resident in the the association not resident taxable territories during the previous year for which the Return is made.

\*\* I also declare that I was a \*married individual/widow/widower at the end of the an unmarried individual previous year for which the return is made. ;

Date Signature Address †Status

\*NOTE : 1—The alternatives which are not required in the declaration should be scored out.

†NOTE : 2—The declaration shall be signed—

(a) in the case of an individual, by the individual himself.

(b) in the case of a Hindu Undivided Family, by the Manager or Karta.

(c) in the case of a company or local authority, by the principal officer;

\*\*NOTE : 3—This declaration should be made in the case of an individual.

THE SIGNATORY SHOULD SATISFY HIMSELF THAT THE RETURN IS CORRECT AND COMPLETE IN EVERY RESPECT BEFORE SIGNING THE VERIFICATION.

Form of return of particulars to be furnished under Section 38 of the Indian Income-tax Act, 1922 (See paragraph 4 of notice).

(a) To be filled up in the case of *Hindu Undivided Families* only.

Name of family

Address

Serial No.	Names of adult male members of family	Address
1	(Manager or Karta)	
2		
3		
4		
5		
6		

Date Representative's Signature Designation

(b) To be filled up by Trustees, Guardians or Agents only.

Names and addresses of persons for whom the assessee is the trustee, guardian or agent	Whether trustee, guardian or agent
Name Address	

Date Signature Designation Address

(c) Statement of the names and addresses of all persons to whom assessee has paid in the previous year rent, interest, commission, royalty or brokerage or any annuity (not being an annuity taxable under the head "Salaries") amounting to more than four hundred rupees and particulars of all such payments.

Serial No.	Name and address of the person to whom the payment was made	Nature of payment	Amount paid	Date of payment	Whether paid in cash or by book adjustment
1					
2					
3					

Date

Designation  
Address

## FORM C

*Form of Return of total income and total world income under sub-section (1) or sub-section (2) or sub-section (2A) of section 22 of the Indian Income-tax Act, 1922, for Companies only.*

Income-tax year 19..... 19....

Name of the Company .....

Address .....

## PART I

*Statement of total income and total world income during the previous year ended.*

Source of income	Amount of income Profits and Gains	Tax already charged or deducted at source.	REMARKS
			<p><b>Section A.</b> If Income arose in a part B State, or a merged territory mention that State or territory and if it was received in or remitted to another State that other State.</p> <p><b>Section B.</b> State if the income arose in a foreign country ; mentioning the name of that country.</p>
1	2	3	4
<p><b>Section A.</b> Income which accrued or arose or was received in the first instance or is deemed to have accrued or arisen or been received in the TAXABLE TERRITORIES in the previous year.</p>			
1. INTEREST ON SECURITIES.			
Interest from which tax has been deducted.			
Interest which is tax free.			
(The amounts as detailed in Part VIA of the return)			
2. PROPERTY.			
Total amount as detailed in part VI of the Return.			

1

2

3

4

3. BUSINESS, PROFESSION OR VOCATION.

- (a) Profits and gains detailed in Part IV of this Return
- (b) Share of profits in regd. firm
- (c) Share of profits in an unregistered firm or association of persons.

4. OTHER SOURCES.

Dividends from companies (gross amount), interest on Mortgages, Loans, Fixed Deposits, Current a/cs. etc.  
Ground Rents.  
Sources other than those mentioned above (give details).

5. CAPITAL GAINS.

This item need be filled in only if the Return is for a previous year which includes wholly or partly any period falling between the first day of April 1946 and the 31st day of March, 1948 (Both days inclusive).

TOTAL OF SECTION A.

**Section B.** Income which accrued or arose OUTSIDE THE TAXABLE TERRITORIES IN the previous year.

- (a) NON-RESIDENT COMPANIES should show full income (except foreign capital gains) in this section as for ming part of their TOTAL WORLD INCOME.
- (b) COMPANIES RESIDENT in the taxable territories should show their income after deducting upto a maximum of Rs. 4,500/- out of income not remitted to the taxable territories (if the amount deducted is less than Rs. 4,500/- it should be specified).

TOTAL OF SECTION B.

**Section C.** (NOT APPLICABLE IN THE CASE OF NON-RESIDENT COMPANIES).

REMITTANCES TO THE TAXABLE TERRITORIES out of Income which accrued or arose prior to the previous year and after the 31st day of March 1933 or in the case of Capital Gains which accrued or arose after the 31st March 1946 and before the 1st April 1948. (If the remittance is out of Capital Gains chargeable to tax please state this specifically.)



I

2

3

4

(a) Out of income which accrued or arose in the State of Jammu and Kashmir and—

(i) was not taxed,

(ii) was included in the total income but not actually charged to tax,

(iii) was included in the total income and also charged to tax in the appropriate year.

[Item (iii) is to be mentioned only but not to be added in the total income.]

(b) Out of income which accrued or arose in a Part B State or merged territory or an erstwhile Indian State and

(i) was not taxed,

(ii) was included in the total income but not actually charged to tax,

(iii) was included in the total income and also charged to tax but at a lower rate,

(iv) was included in the total income and also charged to tax at full rate in the appropriate year.

[Items (iii) and (iv) are to be mentioned only but not to be added in the total income.]

(c) Out of income which accrued or arose in Chandernagore, and

(i) was not taxed,

(ii) was included in the total income and also charged to tax at full rate in the appropriate year.

[Item (ii) is to be mentioned only but not to be added in the total income.]

(d) Out of income which accrued or arose in a foreign country and

(i) was not charged to tax on account of the deduction of upto Rs. 4,500 or otherwise,

(ii) was charged to tax.

[Item (ii) is to be mentioned only but not to be added in the total income.]

#### TOTAL OF SECTION C

Total of Sections A, B & C

Source of Income	Particulars of items	Amount Rs.
SECTIONS D—IN THIS SECTION SHOULD		
1.	BE SHOWN ANY INCOME, PROFITS OR	
	GAINS WHICH ARE NOT INCLUDED	
2.	IN SECTIONS A, B AND C BUT WHICH	
	THE ASSESSEE CLAIMS TO BE NOT	
	TAXABLE FOR ANY REASON SUCH	
	AS—	
3.	that the receipt is of a casual nature not	
4.	arising from any business, profession, voca-	
	tion or occupation or that it is exempt	
5.	under any other provision of the Indian	
	income-tax Act, or	
	that it is not accounted for in the books of	
	account due to non-adjustment of account;	
6.	or for any other reason.	
7.		
8.		

## TOTAL OF SECTION D

## PART II

*Statement of Sums included in the income in respect of which Income-tax and/or Super-tax is not payable.*

1. Share in the income of an unregistered firm or an association of persons where the tax has already been paid or is payable on the income by the firm or association (give details).
2. Interest on tax-free securities.
3. Share of income from New Industrial undertakings exempt under section 15-C.
4. Donations to charitable Institutions and Funds.
5. Dividends from an Indian company exempt under section 56A.
6. Other items, if any.

## PART III

*Particulars required under sub-section (5) of Section 22 of the Income-tax Act, 1922.*

- (a) Place where the Registered Office of the Company is situated.
- (b) Place where the Head Office of the Company is situated.
- (c) Location of each Branch.
- (d) Name and location of subsidiary companies, if any.
- (e) Where the company is a partner in a firm or firms—

Name and address of the firm	Name of each partner including the assessee	Address of each partner	Share of each partner including interest on capital, salary, commission, or other remuneration if any (give details.)
------------------------------	---	-------------------------	---

## PART IV

*Particulars of income from Business*

If the accounts are kept on the mercantile accountancy, or book profit system, a copy of the manufacturing accounts or trading accounts, the profit and loss account and balance sheet or trial balances must be attached to this Return. If the accounts are kept on any other system, the name or description of the system is to be stated and a copy of any statement which corresponds to the profit and loss account and balance sheet in the mercantile accountancy system must be attached to this Return.

A copy of the Auditor's Report and Certificate must also be attached.

**PROFIT OR LOSS AS PER PROFIT AND LOSS ACCOUNT (OR STATEMENT CORRESPONDING TO THE PROFIT AND LOSS ACCOUNT) FOR THE YEAR ENDED 19**

	Rs.	Rs.
<i>Add—(deduct if the above figure is a loss)</i> Any profits or gains not included in arriving at the above figure of profit.		
Reserve for bad debts . . . . .		
Sums carried to Reserve for provident or other funds . . . . .		
Interest credited to reserves or other funds . . . . .		
Expenditure of the nature of charity or presents . . . . .		
Expenditure of the nature of capital . . . . .		
Income-tax or Super-tax . . . . .		
Rental value of the property owned and occupied . . . . .		
Cost of additions to, or alterations, extensions or improvements to any of the assets of the business, profession or vocation.		
Losses sustained in former years and charged in arriving at the figure of profit (or loss) shown above. . . . .		
Depreciation of any of the assets of the business or development rebate.		
Expenses and allowances charged in the accounts in respect of the items referred to in section 10(4A) (details to be furnished in Part IV A) . . . . .		
Any other expenditure not incurred wholly and exclusively for the purpose of the business (give details). . . . .		
Any other expenditure which is not allowable under the provisions of Section 10. (give details). . . . .		
<i>Deduct—</i> Any profit or gains, capital sums or other items credited in arriving at the above figure of profit which are not taxable or upon which tax has already been paid. (give details).		
Interest on security tax free . . . . .		
Expenses and allowances referred to in section 10(4A) which the company claims as reasonable deduction under sub-section (2) of Section 10 having regard to the provisions of sub-section (4A) of that Section (details to be furnished in Part IV A) . . . . .		
Depreciation allowable as shown in Part V of this Return.		
Scientific Research Expenditure (if not charged in arriving at the above figure of profit) (i) Any expenditure (not in the nature of capital expenditure) laid out or expended on scientific research related to the business. (give details). (ii) Any sum paid to an approved scientific research association or an approved university, college or other institution for such scientific research. (give details). (iii) Any expenditure of a capital nature on scientific research related to the business admissible under section 10(2) (xiv) of the Act. (give details). . . . .		
Any other allowable expenses which has not been charged in arriving at the above figure of profit. (give details).		
<b>NET PROFIT (or loss) carried to Part I of the Return. . . . .</b>		



22	The specific reason for which the expenses in column 21 were charged in the company's accounts.
23	Amount of travelling expenses incurred by him which have been met or reimbursed to him by the company. Inland
24	Dates of journey places visited and the purposes of Foreign each trip.
25	Amount of salary, wages, etc. of domestic servants like sweepers, malis, chowkidars and so on in the accommodation provided to him, which was met or reimbursed to him by the company during the year. Value of Domestic services
26	Value of any other benefits or amenities provided to him by the company free of cost or at concessional cost (excluding those which have been entered in the preceding columns). Other Amenities.
27	Amount of depreciation and other allowances claimed by the company in this Return in respect of any of its assets which are wholly or partly used by him for his own private purposes throughout or for any part of the year. (Give details of assets and amount claimed). Depreciation.
28	Full amount of depreciation admissible to the company for the year on the assets mentioned in column 27 if they are wholly used by the company for its own purposes and were not made available to him.
29	REMARKS.

## PART V.—DEPRECIATION

*Statement of particulars prescribed under proviso (a) of Section 10 (2) (vi) of the Income-tax Act, 1922, and of the Amount of depreciation allowable.*

Description of building, machinery, plant or furniture	*Written down value as at the beginning of the accounting period	†Capital expenditure during the year for additions, alterations, improvements and extensions	Date from which the additions, etc., referred to in Col. (3) are used for the purposes of the business, profession or vocation	If a Plant or machinery has been sold or discarded during the year, show in this Column the *written down value as at the beginning of the accounting period and the value for which it is actually sold or its scrap value.	Amount on which depreciation is now allowable	Prescribed rate per cent	No. of days double shifts and triple shifts separately	Depreciation claimed				
								Initial	Normal	Additional under clause (via) of sub-section(2) of section 10 (Rs.)	Extra shift allowance (Rs.)	Total (Rs.)
								(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
1	2	3	4	5	6	7	8	9				

- \*NOTES—(1) In the case of Ocean-going ships, particulars of "original cost" instead of those of the "written down value" should be furnished.  
 (2) For the assessment year 1939-40, the figures to be furnished are those of "Original cost" instead of those of "written down value."  
 †(3) Capital expenditure on new machinery or plant or new building erected should be shown separately made in the remarks column against each such entry, it should be indicated that initial depreciation is claimed.  
 (4) Shown separately the depreciation allowable under sections A & D of this form.

# DEVELOPMENT REBATE UNDER SECTION 10 (2) (vi b)

*Statement of particulars prescribed for the purposes of clause (vi b) of section 10 (2) of the Indian Income-tax Act, 1922, and of the amount of Development Rebate allowable.*

Description of new machinery and plant installed	Actual cost of new machinery and plant installed.	Date of installation	Rate per cent.	Amount of rebate	Remarks
	2	3	4	5	6

## PART IV—INCOME FROM PROPERTY

Serial No.	Name of village or town where the property is situated.	Name of Street and number of Property	When the property is situated in a Municipality, the name of the person in whose name the property stands in the Municipal registers.	Whether the property is occupied by the owner or let.	If you are a part owner of the property state the amount of your share and the names of the other part owners and their shares.	Annual Municipal valuation of the property	Full annual rent payable by the tenant if the property is let.	Tenant's burdens (including rates) borne by owner— Give details.	Owner's burdens (including rates) borne by tenants— Give details.	In case of property occupied by the owner for his own residence, half of the annual value or Rs.1,800/-, whichever is less.	Annual letting value after adjusting for Cols. 9, 10 and 10A.	One-sixth of the annual letting value as in Col. 11.	Premium paid to insure the property against damage or destruction.	Interest on a mortgage or charge, or any annual charge on the property or Interest on capital borrowed for acquiring, constructing, repairing, renewing or reconstructing property	Ground rent paid for the property	Land Revenue paid for the property	Collection charges paid	Amount claimed on account of the property remaining vacant.	Period during which the property remained vacant.	Total of Columns 12 to 18	Net annual value assessable after deducting Column 20 from Column 11.
1																					
2																					
3																					
4																					
5																					
6																					
7																					
8																					
9																					
10																					
10A																					
11																					
12																					
13																					
14																					
15																					
16																					
17																					
18																					
19																					
20																					
21																					
<p>Total Income from property</p> <p>Less—(i) Claims for irrecoverable rent (give details separately)</p> <p>(ii) Income from property erected during the period 1st April 1946 to 31st March 1956 which is exempt for a period of two years from the date of completion.</p> <p>Net Income from property carried to Part I of the return.—</p>																					

NOTE.—Show separately the property chargeable under Sections A and D of this Form.





## PART VII—PARTICULARS OF INCOME FROM CAPITAL GAINS

NOTE.—Separate statements should be attached showing in detail—

(1) All capital assets owned by the assessee (including capital assets transferred to the wife or a minor child) as at the beginning of the previous year in three parts—

- (a) Capital assets included in the Balance Sheet as at the close of the immediately preceding previous year. This statement should also show as regards depreciable assets the value against each item as included in the Balance Sheet and as regards non-depreciable assets the cost thereof.
- (b) Capital assets consisting of house property included in Part VI of the Return with cost thereof against each item.
- (c) Capital assets not included in statements under (a) and (b) with cost thereof against each item.

(2) All capital assets acquired during the previous year with cost of acquisition against each item. This statement should also include capital assets used for the purpose of the business which are included in Part V of the Return and on which depreciation is claimed.

(3) All capital assets sold during the year with sale price against each item. The total of the sale price should be taken to the appropriate column of the tabular statement under this Part.

	Immovable property	Machinery and plant	Others	Total
	Rs.	Rs.	Rs.	Rs.
Full value of the consideration for which the sale, exchange or transfer of capital assets is made				

*Deductions.*

1. Actual cost of the capital assets sold (give details separately).
2. Expenditure of a capital nature incurred and borne by the assessee in making any additions or alterations (Give details separately).
3. Expenditure incurred solely in connection with the sale, exchange or transfer.

**Less.** Any option or other money received and retained by the assessee on any previous occasion.

Total of cost and other deductions  
admissible

Amount of capital gains

*Deduct.* Loss sustained in the previous years.

Cost of any new capital asset purchased for the same purpose as the asset sold, exchanged or transferred was being put to [To be filled in only when an election is made in the circumstances set out in Section 12-B (4) of the Income-tax Act, 1922]

**Net amount of capital gains carried to Part I  
of the Return**

I declare that to the best of my knowledge and belief the information given in the above statements in Parts I, II, III, IV, IVA, V, VI, VII and VIII of this Return is correct and complete, that the amount of total income and total world income and other particulars shown are truly stated and relate to the year ended.....

and that no other income accrued or arose or was received by the company during the said year and that the company had during the said year had no other sources of income

I further declare that the company was Resident and ordinarily resident  
Resident but not ordinarily resident  
Not resident

in the taxable territories during the previous year for which the Return is made.

Date..... Signature.....

Address ..... \*Status.....

\*NOTE 1 : The declaration shall be signed by the Principal Officer of the Company.

THE SIGNATORY SHOULD SATISFY HIMSELF THAT THE RETURN IS CORRECT AND COMPLETE IN EVERY RESPECT BEFORE SIGNING THE VERIFICATION.

[No. 50.]

N. H. NAQVI, Secy

#### INCOME-TAX

New Delhi, the 28th July 1956

**S.R.O. 1738.**—The following draft of a certain further amendment in the Indian Income-tax Rules, 1922, which the Central Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1), read with clause (a) of sub-section (2), of section 59 of the Indian Income-tax Act, 1922 (II of 1922), is published as required by sub-section (4) of the said section for the information of all person likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 15th October 1956.

2. Any objections or suggestions which may be received from any person with respect to the said draft on or before the date specified will be considered by the said Board.

#### Draft Amendment

After rule 10A of the said rules, the following rule shall be inserted, namely:—

“10B. The rates of exchange for the calculation of the value in rupees of any income, other than the income covered by rule 10A, shall be as follows:—

- (i) 1 sh. 6d.
- (ii) U.S. \$ 1

—Rs. 1  
 —Rs. 4.762.”

[No. 53.]

P. N. DAS GUPTA, Secy.

#### MINISTRY OF COMMERCE AND INDUSTRY

Bombay, the 13th July 1956

**S.R.O. 1739.**—In exercise of the powers conferred by sub-section (2) of Section 3 of the Dhoties (Additional Excise Duty) Act, 1953 (39 of 1953), the Central Government hereby makes the following further amendment in Notification No. 196 dated the 11th January, 1954, namely:

In the table appended to the said Notification in entry No. 12 in column 2, for the words and figure “The Himabhai Mfg. Co. Ltd., No. 2”, the words and figure “Ahmedabad Cotton Mfg. Co. Ltd. No. 2” shall be substituted.

[No. 8(5)-CT(A)/56-8.]

*Bombay, the 18th July 1956*

**S.R.O. 1740.**—In exercise of the powers conferred by the proviso to Explanation I to sub-section (1) of Section 3 of the Dhoties (Additional Excise Duty) Act, 1953 (39 of 1953), the Central Government hereby fixes the premissible quota for the quarter ending 30th September 1956 and every subsequent quarter in respect of M/s. The Ajudhia Textile Mills Ltd., Delhi to be 230,400 (Two hundred and thirty thousand and four hundred) yards.

[No. 8(5)-CT(A)/56-7.]

V. V. NENE, Under Secy.

#### TEA CONTROL

*New Delhi, the 26th July 1956*

**S.R.O. 1741.**—The following draft of an amendment which it is proposed to make in the Tea Rules, 1954, in exercise of the powers conferred by section 49 of the Tea Act, 1953 (29 of 1953), is published as required by sub-section (1) of the said section for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 13th August 1956.

2. Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

#### *Draft amendment*

For rule 30 of the said rules, the following rules shall be substituted, namely:—

**“30. Planting of Tea.**—(1) Any person desirous of planting tea on land not planted with tea shall apply to the Board in writing with such date as may from time to time be notified by the Board in this behalf and shall furnish such survey maps and other particulars as may be required.

(2) Subject to the limitations set out in section 13 of the Act, the Board may grant or refuse the permission applied for or may grant it in part only or may call for further information from the applicant.

(3) Permission for extension of cultivation shall not be granted to any estate if the area planted with tea in that estate exceeds 500 acres, without the previous sanction of the Central Government.

**30A. Grant of permissions by the Board.**—(1) The Board may inspect or cause to be inspected any land in respect of which an application for permission to plant tea has been made and the records relating thereto for the purpose of satisfying itself as to the accuracy of any survey map and generally for the purpose of enabling it to dispose of the application.

(2) The Board may grant, in respect of each five-year period subsequent to the 31st day of March 1956, permission to plant tea on any land not planted with tea in the following manner:—

(a) A tea estate whose permissible acreage at the commencement of each five-year period does not exceed 150 acres may be granted permission to extend its area by 40% of such permissible acreage:

Provided that the area for which such permission is granted to the tea estate shall not be less than 1 acre, and shall not exceed such acreage as will bring the total area of the tea estate to more than 188 acres.

(b) A tea estate whose permission acreage at the commencement of each five-year period exceeds 150 acres but does not exceed 300 acres may be granted permission to extend its area by 25% of such permissible acreage:

Provided that the area for which such permission is granted to the tea estate shall not exceed such acreage as will bring the total area of the tea estate to more than 330 acres.

(c) A tea estate whose permissible acreage at the commencement of each five-year period exceeds three hundred acres may be granted permission to extend its area by 10% of such permissible acreage:

Provided that the area for which such permission is granted to the tea estate shall not exceed such acreage as will bring the total area of the tea estate to more than 500 acres.

(d) Notwithstanding anything contained in clauses (a), (b) and (c), the acreage for which permission is granted to a tea estate to extend its tea area shall not exceed the acreage for which permission has been applied for by that tea estate.

*Explanation.*—In this rule “permissible acreage at the commencement of each five-year period” means the area of any land which could have been planted with tea at the commencement of each such period under the law then in force.

(3) (a). The Board may also grant permission to a person, not being the owner of a tea estate and not having large interest, directly or otherwise, in the management and ownership of a tea estate, to plant tea on land not planted with tea, provided that the person proves to the satisfaction of the Board that—

(i) he owns the land in respect of which permission to plant tea is applied for;

(ii) he is able to finance the undertaking, including the erection of a factory where necessary; and

(iii) the land is suitable for tea plantation as regards the nature of the soil and climatic conditions.

(b) The area of land in respect of which permission may be granted shall not exceed in any one case 150 acres where the applicant is an individual proprietor or a partnership and 300 acres where the applicant is a limited liability company.

(c) No permission shall be granted where in the opinion of the Board the area in respect of which permission has been applied for is, having regard to the circumstances of the case, too small for an economic plantation.

*Explanation 1.*—A company or firm the management or ownership of which is controlled by a person or persons already holding substantial interests in tea plantation shall be regarded as a person having large interest in the management or ownership of a tea estate.

*Explanation 2.*—A capital outlay of Rs. 2750 per acre for plantation and Rs. 2,000 per acre for factory will ordinarily be considered as the standard requirement of finance.

(4) Every permit to plant tea shall specify the area of land in respect of which it has been granted and shall be in force for such period as may be specified by the Board in the permit:

Provided that any permit issued under these rules may be renewed from time to time as the Board thinks fit:

Provided further that notwithstanding anything contained in sub-rule (2), the Board may, if it thinks fit, cancel any permit issued to a tea estate, or any part of such permit remaining unutilised after a period of not less than three years from the date of issue and pool together all permits or parts thereof so cancelled under each of the acreage groups mentioned in clause (a), (b) and (c) of sub-rule (2), and re-allot them to such tea estates in the respective acreage groups as had utilised in full the permits granted to them and had applied for further permits.

(5) No permit granted by the Board shall be transferable:

Provided that a permit granted to a tea estate whose acreage exceeds 300 acres may, with the previous permission of the Board, be transferred to another tea estate if both the estates are held under the same ownership.

(6) The owner of a tea estate to which permit is issued shall submit to the Tea Board, on the 31st March of each year, a return showing the acreage planted up to that date in pursuance of the permit, the reasons for non-utilisation of any acreage that may not have been planted, and the programme for planting tea for the next two years.

(7) The Indian Tea Licensing Committee (Tea New Planting) Rules, 1951 are hereby repealed but such repeal shall not affect the validity of any permit issued or any action taken under those rules."

[No. 32(12)Plant/55.]

P. V. RAMASWAMY, Under Secy.

New Delhi, the 30th July 1956

**S.R.O. 1742.**—In pursuance of Rule 9 of the Development Councils (Procedural) Rules, 1952, made under Section 6 of the Industries (Development and Regulation) Act, 1951 (65 of 1951), the Central Government hereby appoints L. Charat Ram, 18, Curzon Road, New Delhi as a substitute to take the place of Shri D. D. Puri, Managing Director, The Saraswati Sugar Mills, P. O. Yamunanagar, Distt. Ambala, member of the Development Council established for the scheduled industry engaged in the manufacture and production of sugar, for the purpose of attending the fifth meeting of the Council to be held on 31st July 1956 in New Delhi.

[No. 5(4)IA(GB)/56.]

**S.R.O. 1743/IDRA/R.3/1/56.**—In pursuance of the provisions of rule 3 of the Registration and Licensing of Industrial Undertakings Rules, 1952, the Central Government in the Ministry of Commerce and Industry, hereby makes the following amendments in its notification No. S.R.O. 1628 dated the 20th September 1952, namely:—

In the said notification—

- (1) in the preamble, for the words "applications for the registration of industrial undertakings", the words "applications for the registration of and for the issue of licences and permissions to industrial undertakings" shall be substituted.
- (2) in column (1) of the Schedule, for the words "Coal Commissioner to the Government of India, Ministry of Production", the words "Coal Controller, Ministry of Production" shall be substituted.

[No. F.1(3)IA(G)/52.]

D. N. KRISHNAMURTHY, Under Secy.

New Delhi, the 31st July 1956

**S.R.O. 1744/ESS.COMM/IRON & STEEL-2(c)/AM(5).**—In exercise of the powers conferred by sub-clause (c) of Clause 2 of the Iron and Steel (Control) Order, 1956, the Central Government is pleased to direct that the following further amendment shall be made to the Notification of the Government of India in the Ministry of Commerce and Industry No. S.R.O. 1112/ESS.COMM/IRON & STEEL-2(c), published in the Gazette of India, Part II, Section 3, dated the 12th May, 1956, as amended from time to time, namely:—

In the Schedule annexed to the said notification, in column 2 thereof, against Madhya Bharat, for the entry—

"4. Collectors, Dhar, Dewas, Mandasaur, Shujapur, Ratlam, Guna and Nimar (Khargone) Districts of Madhya Bharat."

the following entry shall be substituted, namely:—

"4. All the Collectors and Tehsildars in all the Districts of Madhya Bharat."

[No. IS(A)-4(253)/II.]

#### CORRIGENDA

New Delhi, the 31st July 1956

**S.R.O. 1745/ESS.COMM/IRON AND STEEL (Corr.).**—In the Notification of the Government of India in the Ministry of Commerce and Industry No. S.R.O. 1109/ESS.COMM/IRON AND STEEL, dated the 8th May, 1956, published in the Gazette of India, Part II, Section 3, dated the 12th May, 1956, the following corrections shall be made, namely:—

- (1) For the word 'porvisions' occurring in the first line of the Proviso to Clause 7. at page 654, read 'Provisions';

- (ii) For the words 'and seize any article' occurring in the second line of sub-clause (c) of Clause 28 at page 658, *read* 'and seize or authorise any person to seize any article'; and
- (iii) For the word 'clauses' occurring in the fifth line of the Proviso to sub-clause (1) of Clause 3 at page 654, *read* 'clause'.

[No. IS(A)-4(253).]

**S.R.O. 1746/ESS.COMM./IRON & STEEL-2(c)(Corr.)**—In the Notification of the Government of India in the Ministry of Commerce and Industry No. S.R.O. 1112/ESS.COMM./IRON & STEEL-2(c), dated the 8th May, 1956, published in the Gazette of India, Part II, Section 3, dated the 12th May, 1956, the following corrections shall be made, namely:—

- (i) For the figures, letters and brackets "24(c), 24(d) & 24(d)." occurring in Column 3, against the entry '2. Director of Agriculture, Government of Madras, Madras' in Column 2, at page 662, *read* "24(b), 24(c) & 24(d)";
- (ii) For the word "Janiapada" occurring in the entry '2. Chief Executive Officers of Janiapada Sabhas in Madhya Pradesh' in Column 2, at page 662, *read* "Japanada";
- (iii) For the words and brackets "(For Iron and Steel Scrap)" occurring in Column 3, against the entry '1. Director of Food and Civil Supplies, Government of Madhya Bharat' in Column 2, at page 662, *read* the words and brackets "(For Iron & Steel and Scrap)";
- (iv) For the words "All Civil Supplies Officers in the the State of Orissa" occurring in Column 2 at page 663, *read* the words "All Civil Supplies. Officers in the State of Orissa";
- (v) For the entry against Delhi:—  
 "3. Agricultural Officer, Delhi, State Delhi.....4 rnd 5"  
 occurring in Columns, 2 and 3, at page 661, *read* the entry—  
 "3. Agricultural Officer, Delhi State, Delhi.....4 and 5";
- (vi) For the entry "4, 5, 18, 20, 24(d), 24(c) & 24(d)." occurring in Column 3, against the entry '4. Assistant Director of Industries & Commerce, Govt. of Rajasthan, Bikaner', at page 664, *read* the entry "4, 5, 18, 20, 24(b), 24(c) & 24(d)".
- (vii) For the figures and brackets "24.(b)" "24.(c)" and "24(c), & 24(d)" occurring in Column 3, at page 664, *read* the figures and brackets "24(b)", "24(c)" and "24(c) & 24(d)" respectively; and
- (viii) For the entry:—  
 "32. Price and Accounts Officer in the Price add Accpunts, Division of the Iron and Steel Control, Calcutta" occurring in Column 2 at page 666,  
*read* the entry:—  
 "32. Price and Accounts Officer in the Price and Accounts Division of the Iron and Steel Control, Calcutta".

[No. IS(A)-4(253)A.]

P. S. V. RAGHAVAN, Under Secy.

## ORDER

New Delhi, the 25th July 1956

**S.R.O. 1747/IDRA/18G/8/56**—In exercise of the powers conferred by section 18G of the Industries (Development and Regulation) Act, 1951 (65 of 1951), the Central Government hereby rescinds its Order published with the notification of the Government of India in the Ministry of Commerce and Industry, No. 3434/L.D.R.A./18G/1/55, dated the 3rd November, 1955, the same having become ineffective on the promulgation of the Cement Control Order, 1956, published with the notification of the Government of India in the Ministry of Commerce and Industry No. S.R.O. 1457-IDRA/18G/6/56, dated 26th June 1956.

[No. Cem-8(79)/54.]

HARBANS SINGH, Under Secy.

## (Indian Standards Institution)

Delhi, the 20th July 1956

**S.R.O. 1748.**—In pursuance of sub-regulations (2) and (3) of regulation 3 of the Indian Standards Institution (Certification Marks) Regulations, 1955, the Indian Standards Institution hereby notifies that the Indian Standards particulars of which are given in the Schedule hereto annexed, have been established during the period 1st to 15th July 1956.

## THE SCHEDULE

Sl. No.	No. and title of the Indian Standard established	No. and title of the Indian Standard or Standards, if any, superseded by the new Indian Standard	Brief Particulars
1	2	3	4
1	IS:586-1955 Specification for Leclanche Type Dry Cells for Telecommunication, Signaling and General Purposes ( <i>Tentative</i> ).	..	This standard prescribes the dimensions and performance requirements of Leclanche type dry cells popularly known as 6 in. telephone cells of three types, telephone cells for light duty, industrial or railroad cells for heavy duty, and general purpose cells for medium duty. (Price Rs. 1/8.)
2	IS:839-1956 Specification for Transparent Toilet Soap.	..	This standard prescribes the requirements and methods of test for transparent toilet soap, commonly known as transparent soap. It covers all the varieties of transparent toilet soap. (Price Re. 1.)
3	IS:857-1956 Specification for Handloom Cotton Napkins, Bleached, Striped, Checked, or Dyed.	..	This standard prescribes constructional details and other particulars of four varieties of bleached, striped, checked or dyed handloom cotton napkins. (Price Rs. 1/8.)
4	IS:859-1956 Specification for Handloom Cotton Dusters, Grey, Striped, and Checked.	..	This standard prescribes constructional details and other particulars of three varieties of grey, striped, and checked handloom cotton dusters. (Price Rs. 1/8.)
5	IS:860-1956 Specification for Handloom Cotton Sponge Cloth, Grey, Striped and Checked.	..	This standard prescribes constructional details and other particulars of three varieties of grey, striped and checked handloom cotton sponge cloth. (Price Rs. 1/8.)
6	IS:862-1956 Specification for Handloom Cotton Ticking Cloth, Grey, Striped.	..	This standard prescribes constructional details and other particulars of three varieties of grey, striped handloom cotton ticking cloth. (Price Rs. 1/8.)

Copies of these Indian Standards are available for sale with the Indian Standards Institution, 19 University Road, Delhi-8.

(Sd.) D. V. KARMARKAR,  
Deputy Director (Marks).

[NO. MDC/11 ( )]  
M. P. ALEXANDER, Under Secy.



**MINISTRY OF FOOD AND AGRICULTURE**

(L.C.A.R.)

**CORRIGENDUM***New Delhi, the 31st July 1956*

**S.R.O. 1749.**—In this Ministry Notification of even number, dated the 25th May, 1956, published in the Gazette under S.R.O. 1260, dated the 2nd June, 1956,

*Insert the words "to be" after the words "Tons of Coal" in item 23, under the heading 'Schedule'.*

[No. F.1-87/56-Com.II.]

MOKAND LALL, Under Secy.

**MINISTRY OF TRANSPORT**

(Transport Wing)

**MERCHANT SHIPPING***New Delhi, the 27th July 1956*

**S.R.O. 1750.**—In exercise of the powers conferred by Section 3 of the Indian Registration of Ships Act, 1841 (X of 1841), and in partial modification of the notification of the Government of Madras issued with G.O. No. 183 Marine dated the 22nd May, 1894, the Central Government hereby appoints the Engineer and the Ship Surveyor, Mercantile Marine Department, Cochin, to be the Registrar of Shipping under section 3 of the said Act at the port of Cochin.

[No. 68-MA(9)/55.]

T. S. PARASURAMAN, Dy. Secy.

(Transport Wing)

**PORTS***New Delhi, the 27th July 1956*

**S.R.O. 1751.**—In exercise of the powers conferred by sections 5 and 6 of the Bombay Landing and Wharfage Fees Act, 1882 (Bombay Act VII of 1882), as applied to the ports of Mundra, Mandvi, Koteswar, Lakhpat and Jakhu in Kutch, the Central Government hereby directs that with effect from the 1st September 1956 the following amendments shall be made in the notification of the Government of India in the Ministry of Transport No. 20-M(6)/50-II dated the 5th October, 1950, namely:—

In the said Notification, under the head "Transit and Warehouse Charges", under the sub-head "1 Transit Dues A-Import" for the rates in clause 3, the following shall be substituted namely:—

	<i>Shed Cargo</i>	<i>Open Cargo</i>
(i) For the first week or part of a week.	25% of the wharfage charge	15% of the wharfage charge.
(ii) For each succeeding week or part thereof.	50% of the wharfage charge.	25% of the wharfage charge.

[No. 17-PH(28)/55.]

K. NARAYANAN, Dy. Secy.

**MINISTRY OF IRRIGATION AND POWER****ORDER***New Delhi, the 27th July 1956*

**S.R.O. 1752.**—In exercise of the powers conferred by sub-rule (2) of Rule 133 of the Indian Electricity Rules, 1956, the Central Government hereby directs that the provision of sub-rule (1) (a) of Rule 119 shall be relaxed in the case of the use of (1) one 2½ cubic yard, Marion Model 93 M, Electric Shovel with Westinghouse 150 H.P., 3000/3300 volts, 3 phase, 50 cycles, Induction Motor No. 1814

B2425, and (2) one 3 cubic yard, Ransome and Rapier 4120 Electric Shovel No. 160 with B.T.H., 200 H.P. 3300 volts, 3 phase, 50 cycles, Induction Motor No. B. 55697, at Chamuali quarry of the Lakheri Cement Works of Messrs. the Associated Cement Companies Ltd., in Rajasthan, to the extent that the high voltage parts of the Induction motors of the said excavating machines may not be stationary while the machines are moving from one place to another and subject to the following conditions, namely:—

- (a) The machines shall be worked with due care so as to avert danger arising out of any electrical defect and the insulation resistance of the high pressure circuits, including the machine Induction motors shall not be less than 10 megohms, and
- (b) The flexible trailing cables for use with the machines shall be of adequate size of the type 321 C under B.S.S. 1116 of 1943 and be connected to the electrical supply system and the machines by properly constructed conductor box. The flexible cable shall be examined by a competent person at least in each shift and replaced or properly repaired as soon as found damaged or defective:

Provided that the aforesaid relaxation shall be valid only for such time as the said machines are in use at the mine and that the information shall be given to the Central Government through the Electric Inspector of Mines, as soon as any of the machines is taken out of the mine.

[No. EL-II-353(3).]

N. S. VASANT,  
Officer on Special Duty.

## MINISTRY OF WORKS, HOUSING AND SUPPLY

*New Delhi, the 18th July 1956*

**S.R.O. 1753.**—The following draft of certain amendments in the Gas Cylinder Rules, 1940, which the Central Government proposes to make in exercise of the powers conferred by sections 5 and 7 of the Indian Explosives Act, 1884 (IV of 1884), is published as required by section 18 of the said Act for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 10th September, 1956.

Any objection or suggestion, which may be received from any person in respect of the said draft before the date so specified will be considered by the Central Government.

### *Draft Amendment*

In the said rules—

1. In clause 4 of Schedule 1 for the words, letters and figures "British Standard Specification No. 341 of 1931", the following words, letters and figures shall be substituted, namely:—

"British Standard Specification No. 341 of 1945 and in the case of medical gas cylinders only, set out in the British Standard Specification No. 341 of 1945 or British Standard Specification No. 1319 of 1955".

2. In Schedule III—

(i) in clause 2 after the 2nd paragraph, the following paragraph shall be inserted, namely:—

"In cylinders for medical gases the identification colours to be applied to the valve end of the cylinder shall extend down the cylinder to the shoulder (see Fig. 1/c). In the case of mixtures the colours of the gases constituting the mixture shall be applied in four segments, two of each colour (see Fig. 1-d)."

(ii) in clause 3 for the words, letters and figures "British Standard Schedule of Colours for Ready Mixed Paints No. 381" the following words, letters and figures shall be substituted, namely:—

"Indian Standard No. IS: 5-1955—Colours for Ready Mixed Paints".

(iii) for Table I the following Table shall be substituted, namely:—

TABLE I

*Indian Standard Identification Colours for Gas Cylinders, excluding Cylinders for Medical Purposes*

(See Fig. 1)

Gas		Ground Colour of Cylinder		Colour of Bands	
Name	Symbol	Nominal	Indian Standard Colour No.*	Nominal	Indian Standard Colour No.
Acetylene	$C_2H_2$	Maroon	541	None	..
Air	..	Grey	630	None	..
Ammonia	$NH_3$	Black	..	Red and Yellow†	537 & 356
Argon	A	Blue	103	None	..
Carbon Dioxide for temperate use.	$CO_2$	Black	..	None	..
Do., for tropical and marine use.	..	Black	..	White or aluminium paint‡	..
Carbon Monoxide	Co	Red	537	Yellow†	356
Chlorine	Cl	Yellow	356	None	..
Do., cylinders fitted with internal dip pipes.	..	Yellow	356	Black†	..
Coal Gas	..	Red	537	None	..
Ethyl Chloride, inflammable.	$C_2H_5Cl$	Grey	630	Red†	537
Do., non-inflammable	..	Grey	630	None	..
Ethylene	$C_2H_4$	Mauve	..	Red†	537
Ethylene Oxide	$C_2H_4O$	Mauve	..	Red and Yellow†	537 & 356
Freon (dichlorodifluoromethane).	$CCl_2F_2$	Parti-coloured ; Bottom end grey, neck and mauve.	630 (grey)	..	..
Helium	He	Brown	411	None	..
Hydro-cyanic Acid	..	Blue	103	Yellow†	356
Hydrogen	H	Red	537	None	..
Methane	$CH_4$	Red	537	None	..
Methyle Bromide	$CH_3Br$	Blue	103	Black†	..
Methyl Chloride inflammable.	$CH_3Cl$	Green	225	Red†	537
Do., non-inflammable	..	Green	225	None	..
Neon	Ne	Brown	411	Black†	..
Nitrogen	N	Grey	630	Black†	..
Oxygen	O	Black	..	None	..
Phosgene	$COCl_2$	Black	..	Blue and Yellow†	103 & 356
Sulphur Dioxide	$SO_2$	Green	225	Yellow†	356

\*See Appendix.

†The red or blue band shall be placed adjacent to the valve fitting and the yellow band between that and the ground colour of the cylinder. (See Fig. 1-b.)

‡The neck band shall occupy only half the portion of the cylinder between the junction of the hemispherical and cylindrical portion and the neck. (See Fig. 1-a.)

(iv) for Table II the following Table shall be substituted namely :—

TABLE II

*Indian Standard Identification Colours for Gas Cylinders for Medical Purposes*

(See Fig. 1)

Name of gas	Symbol	Valve end		Body	
		Colour	Indian Standard Colour No.*	Colour	Indian Standard Colour No.*
Air		White & Black**		Grey	630
Carbon Dioxide	CO <sub>2</sub>	Grey	630	Grey	630
Cyclopropane		Orange	557	Orange	557
Ethylene	C <sub>2</sub> H <sub>4</sub>	Violet	796	Violet	796
Helium	He	Brown	411	Brown	411
Nitrogen	N <sub>2</sub>	Black*		Grey	630
Nitrous Oxide	N <sub>2</sub> O	Blue	166	Blue	166
Oxygen	O <sub>2</sub>	White†		Black	
Oxygen and Carbon Dioxide mixtures.	O <sub>2</sub> + CO <sub>2</sub>	White & Grey**	630	Black	
Oxygen and Helium mixtures.	O <sub>2</sub> + He	White & Brown**	411	Black	

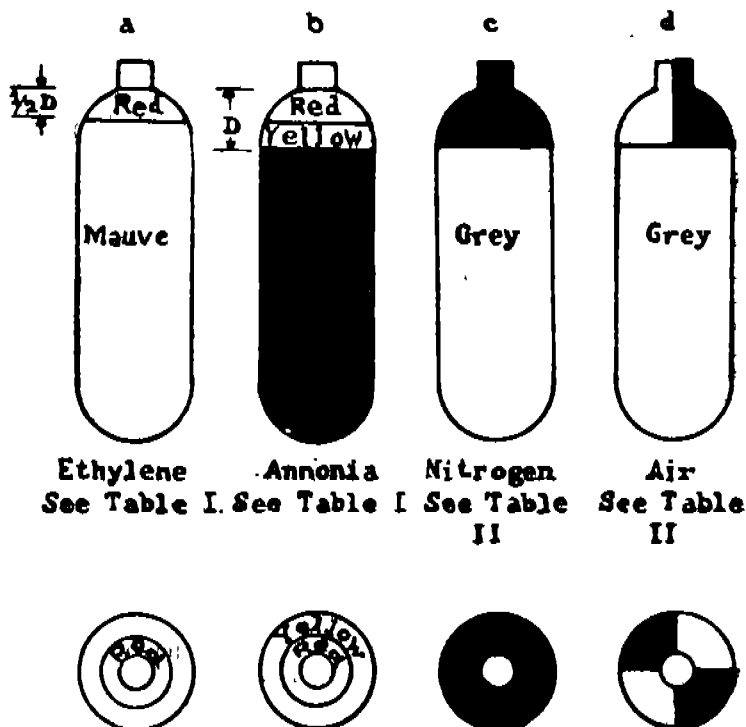
\*See Appendix.

†The colour to be applied to the valve end of the cylinder shall extend down the cylinder to the shoulder (See Fig. 1-c).

\*\*The colours for the gases constituting the mixture shall be applied in four segments, two of each colour (See Fig. 1-d).

(v) for Fig. 1 the following Fig. 1 shall be substituted, namely :—

Fig. 1.



3. for the APPENDIX the following APPENDIX shall be substituted, namely :—

## APPENDIX

*Extract or Colours from Indian Standard IS/5-1955—Colours for Ready Mixed Paints.*

British Standard Colour No.	Colour
103	Peacock Blue.
166	French Blue.
225	Light Brunswick Green.
356	Golden Yellow.
411	Middle Brown
537	Signal Red.
541	Maroon.
557	Orange
630	French Grey.
796	Violet.

[No. S&PII-Exp-2(10)56.]

## CORRIGENDUM

*New Delhi, the 26th July 1956*

**S.R.O. 1754.**—In the last item under column 7 of the statement appended to notification of the Government of India in the Ministry of Works, Housing and Supply No. S.R.O. 1489, dated the 22nd June, 1956, published in the Gazette of India Extraordinary Part II—Section 3, dated the 30th June, 1956—

For the words "2. At least 5 years....." substitute the words "3. About 5 years....."

[No. 24(1)/56-S&P.I.]

M. N. KALE, Under Secy.

## MINISTRY OF COMMUNICATIONS

*New Delhi, the 27th July 1956.*

**S.R.O. 1755.**—In pursuance of Rules 7 of the Indian Wireless Telegraphy (Commercial Radio Operators' Certificates of Proficiency and Licence to operate Wireless Telegraphy) Rules, 1954, the Central Government hereby directs that the fee specified in column 3 of the Schedule hereto annexed shall be the fee for admission to examination specified in the corresponding entry in the second column thereof.

## SCHEDULE

Sl. No.	Examination	Fee
1.	First class Radiotelegraph Operator's Certificate	Rs. 25/-
2.	Second Class Radiotelegraph Operator's Certificate	Rs. 20/-
3.	Special Class Radiotelegraph Operator's Certificate	Rs. 15/-
4.	Radiotelephone Operator (General)	Rs. 15/-
5.	Radiotelephone Operator (Restricted)	Rs. 15/-
6.	Any part examination	Rs. 15/-

[No. W-14(15)/56.]

**S.R.O. 1756.**—In pursuance of sub-rule (2) of rule 11 of the Indian Wireless Telegraphy (Commercial Radio Operators' Certificates of Proficiency and Licence to Operate Wireless Telegraphy) Rules, 1954, the Central Government hereby prescribes the fee specified in column 3 of the Schedule hereto annexed for the issue of duplicate copies of any certificate or licence described in second column thereof.

## SCHEDULE

Sl. No.	Description of certificate or licence	Fee
1.	When the certificate or licence is lost for reasons beyond the control of the holder of the certificate or licence . . .	Rs. 3/-
2.	When the certificate or licence is lost due to any other reason—	
	(i) for the first duplicate . . . . .	Rs. 5/-
	(ii) for the second duplicate. . . . .	Rs. 10/-
	(iii) for any subsequent duplicate . . . . .	Rs. 20/-

[No. W-14(15)/56.]

D. S. NIM, Under Secy.

## (Posts &amp; Telegraphs)

New Delhi, the 30th July 1956

S.R.O. 1757.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following amendments in the Engineering Supervisors (Recruitment) Rules, 1955, published with the notification of the Government of India, Ministry of Communications No. S.R.O. 3733, dated the 7th December, 1955, namely:—

In the said Rules, under the heading "PART IV—Recruitment of Departmental Candidates through qualifying Trade Test", for the sub-paragraph of rule 21, the following sub-paragraphs shall be substituted, namely:—

"Telegraph Supervisors appointed in accordance with the rules on or before the 1st January, 1956 and after the 31st December, 1949 and having a total substantive service of at least 5 years and a minimum of six months' total service as Telegraph Supervisor on the 1st July, 1956.

Repeater Station Assistant of 'O', VII, VIII batches and those appointed against war reserved vacancies and Telegraph Supervisors appointed in accordance with the rules during the 1st January, 1949 to 31st December, 1949 who have had only two chances will be eligible to appear for the Trade Test".

[No. S.T.A.41-19/55.]

H. C. SHARMA, Under Secy.

## MINISTRY OF REHABILITATION

New Delhi, the 27th July 1956

S.R.O. 1758.—In exercise of the powers conferred by sub-section (1) of Section 3 of the Displaced Persons (Compensation and Rehabilitation) Act, 1954 (No. 44 of 1954), the Central Government hereby appoints Shri R. M. Saldanha as Settlement Officer for the purpose of performing the functions assigned to such officer by or under the said Act, with effect from the date he took charge of his office.

[No. 6/5/56-S.II.]

MAN MOHAN KISHAN, Under Secy.

New Delhi, the 30th July 1956

S.R.O. 1759.—In exercise of the powers conferred by Sub-Section (1) of Section 3 of the Displaced Persons (Compensation and Rehabilitation) Act, 1954 (No. 44 of 1954), the Central Government hereby appoints Shri Harbans Lal Kapoor as Assistant Settlement Commissioner, for the purpose of performing the functions assigned

to such officer by or under the said Act, with effect from the date he took charge of his office.

[No. 5/22/56-S.II]

KULWANT SINGH, Under Secy.

### Office of the Chief Settlement Commissioner

New Delhi, the 22nd May 1956

**S.R.O. 1760.**—In exercise of the powers conferred by Sub-Section (3) of Section (34) of the Displaced Persons (Compensation and Rehabilitation) Act, 1954 (44 of 1954), I hereby delegate to the Settlement Officers whose names are given in column 1 of the table below, the powers of the Settlement Commissioner indicated in column 2 of the table:—

Names of the Settlement Officers:

- |                                |   |
|--------------------------------|---|
| 1. Shri Sawan Singh . . .      | } |
| 2. Shri Bir Bal Malik . . .    |   |
| 3. Shri H. C. Hans . . .       |   |
| 4. Shri Shalig Ram . . .       |   |
| 5. Shri R. K. Choudhary . . .  |   |
| 6. Shri M. R. Bhagat . . .     |   |
| 7. Shri D. L. Bhalla . . .     |   |
| 8. Shri T. C. Bagai . . .      |   |
| 9. Shri Y. R. Maingi . . .     |   |
| 10. Shri Gulab L. Ajwani . . . |   |
| 11. Shri Sewak Ram Anand . . . |   |
| 12. Shri H. R. Seth . . .      |   |
| 13. Shri R. N. Dhingra . . .   |   |
| 14. Shri R. L. Mehindroo . . . |   |
| 15. Shri S. L. Jain . . .      |   |

Powers of settlement Commissioner as assigned under sub-rule (3) and (5) of rule 95 and sub-rule (3) of rules 96 the Rules framed under-Section 40 of the said Act.

[No. F.14(20)CSC/Judl-56.]

M. S. CHADDAH, Settlement Commissioner.

### MINISTRY OF LABOUR

New Delhi, the 26th July 1956

**S.R.O. 1761.**—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Delhi, in the matter of an application under section 33A of the said Act from Shri Narendra Singh, a workman of the Punjab National Bank, Limited.

BEFORE SHRI RAM KANWAR CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, DELHI

REFERENCE No. LR.100(98)

Dated 2nd September, 1953

In the matter of an Industrial Dispute between the employers in relation to the Punjab National Bank Limited and its employees.

Application under Section 33A of the Industrial Disputes Act.

Shri Narendra Singh Versus Punjab National Bank Ltd.

Appearance:

Narendra Singh petitioner with Shri H. L. Puri, General Secretary, Delhi State Bank Employees' Federation, Delhi.

Shri M. K. Jain for the Bank.

## AWARD

A letter of appointment as a clerk on probation was given by the respondent bank to Shri Narendra Singh petitioner on 18th August 1955 and he took over as such on the following day in Patiala Branch of it.

2. For the first time following charge sheet was served on the petitioner by the Manager of the Branch on 10th February 1956:—

"Yesterday you were asked to prepare the suspense statement to be submitted to the Head Office at 5 P.M. But you refused to prepare the same and you left the office without paying any heed to the word of the accountant. Today you are again asked to take up the balances of O.D.B.C. and you are still refusing while doing no work. You are in the habit of flouting the orders of the accountant. Please explain why not disciplinary action should be taken against you."

The petitioner reply to that charge was "most respectfully I beg to state that my office hours are from 9½ to 5 P.M. including one hour recess from 2½ to 3½. It was some minutes after 5 when I was asked to prepare the suspense statement and even today it was after office hours. Then even on both the days I requested the respected accountant to give me a written order for the same in the office order, so that I may be able to sit in the office after the office hours, as we are not allowed to sit in the office or fill the time in the Trade Employees' Register without an office order in writing. He again submitted a letter on 13th February 1956 stating that he had never refused and would never refuse to obey any senior member of the Bank provided there was an office order for the same and if that work were to be done after office hours.

3. The Manager's order dated 13th February 1956 (Exh. W/2) about that charge is as below:—

"I have gone through your explanations and found that it is not correct. The Accountant informed me before 5 P.M. that you were not obeying his orders, so I asked him to call for your explanation in writing. You should know that occasionally we can take half an hour cushioning work from you. Of late you have developed a habit of go-slow and disobeying the Accountant, and oral warnings had no effect on you. You are warned to improve your conduct and if in future you are found disobeying your officers necessary action will be taken against you."

4. The same day the Manager served another charge-sheet on the petitioner as follows:—

"An intimation of D.D. No. 30 of 4th January 1956 favouring Messrs. Labhu Ram Mohar Chand, Samana, for Rs. 1903 was sent to you on 4th January 1956 for despatch. But you actually despatched the same on 7th January 1956 *vide* Despatch Register No. 1890 of 7th January 1956 causing a loss of 3 days interest. Please explain why the interest should not be recovered from you and the reasons of keeping the letter pending with you for three days which is against bank rules."

5. Exh. W/3 dated 15th February 1956 is the petitioner's reply to that charge. It states that the D.D. was issued on 6th January 1956 and came to him after the U. P. C. dak time. He sent the same before U. P. C. dak time on the 7th and that consequently there was no question of debiting the interest to his account. In that reply he also offered an explanation about the taking of half an hour cushioning work from him.

6. The D. D. referred to above is Exh. WW/1/x2. There is on it a note by the clerk concerned dated 4th January 1956 to the effect 'drawee informed by post', but the petitioner's explanation that he received it only on 6th January 1956 is supported by the note in red ink "informed 6th January 1956" in the hand of Supervisor *vide* uncontradicted statement of the petitioner from the witness box.

7. According to the statement of the Manager Shri Jagat Singh from the witness box, other defects in the work of the petitioner were:—

- (a) He could not finish the work allotted to him in time.
- (b) Drafts issued by him contained many cuttings and incorrect spellings;



- (c) His work on Cash Book, I.D.D. and premium collection was most unsatisfactory; and
- (d) There was not a single page in the cash book written by him in which there were no cuttings and overwritings. There were also blots on each and every page though this duty was given to him after he had worked for 5 months in the bank.

8. On 17th February 1956 the Manager gave memo Exh. W/6 to the petitioner. It reads thus: "You were taken in bank service with the condition that you will be confirmed in Bank service after 6 month's satisfactory work. But your conduct and work has been found to be most unsatisfactory. So you are not to be confirmed in the bank service and hence you should not consider yourself as a confirmed hand from the due date."

9. A report appears to have been sent to the Head Office to the same effect but in spite of that order the petitioner continued working in the bank upto 7th March, 1956 obviously upto receipt of the Head Office's reply to his report—and was discharged on that date by the Manager.

10. On account of the pendency of proceedings before this tribunal of an industrial dispute between the Punjab National Bank Ltd., and its employees, Shri Narender Singh petitioner filed the present application with a prayer for his reinstatement on the allegation that his discharge was unlawful. The dispute between the bank and its employees is "absorption of Bharat Bank employees in the Punjab National Bank and their service conditions". It was the result of the transfer of certain liabilities (deposits) and approved assets of the Bharat Bank Ltd., to the Punjab National Bank Ltd., in 1951.

11. The result of that transfer was that the banking business of the Bharat Bank was taken over by the Punjab National Bank and to manage that additional business, the Punjab National Bank selected some Bharat Bank employees and took them in its service after making them resign their posts in the Bharat Bank while the remaining employees of the Bharat Bank were retrenched by that (Bharat) bank.

12. The Bank opposes the present application and its preliminary objection is that the petitioner is not the "workman concerned" as contemplated by Section 33 of the Industrial Disputes Act. On merits its reply is that the discharge of the probationer was quite in order.

13. The dispute which is the subject matter of main proceedings is obviously a collective one and consequently the petitioner who entered the service of the bank after that dispute arose would be "a workman concerned" if he is likely to be affected by the result of the adjudication of that dispute. Industrial Disputes are of two kinds—one having a continuing effect and the other in which the dispute is finished for good with the implementation of the Award. Consequently a workman joining a concern during its pendency could have no interest if the latter kind though he might be governed by the decision in a dispute of the former kind. For instance a bonus case for a previous year could not affect a new entrant. But in the present case if it were held by the tribunal that all the employees of the Bharat Bank who were not taken into the service of the Punjab National Bank Limited at the time of the above mentioned transfer of assets and liabilities were also to be absorbed in its service, the petitioner would apparently be affected by that decision at least in the matter of his seniority. For that reason I would hold that preliminary objection of the bank carries no weight.

14. Now comes the question of merits of the case. In para. 495 of the Sastry Award which is binding on the respondent bank, it is laid down "that ordinarily the period of probation should not exceed 6 months. However in the case of persons whose work is not found to be quite satisfactory during the said period but who are likely to improve and give satisfaction if a further opportunity is given to them, the period may be extended by three months provided due notice in writing is given to them and their consent in writing is obtained before the extension of this period of probation. In all other cases probationers after the expiry of the period of six months should be deemed to have been confirmed, unless their services are dispensed with on or before the expiry of the period of probation."

15. The period of six months probation of the petitioner came to an end on 18th February but he continued working in the bank upto 7th March. According to the above mentioned provision of para 495 of the Sastry Award, the petitioner

should be deemed to have been confirmed after 18th February. The memo issued by the Manager on 17th February 1956 does not amount to a discharge of the petitioner from the service of the bank.

16. The charges brought by the Manager against the petitioner would have been quite sufficient to discharge him from the bank's service before the expiry of the period of his probation but they did not justify his discharge after the expiry of that period. It is admitted by the Manager in his evidence that Supervisors are directly in contact with the work of the clerks working under them and that he relied at the reports of the Supervisors relating to the work of the clerk working under them. Exh. WW1/1 is a certificate given to the petitioner by one of the Supervisors under whom he had worked. It reads thus "this is to certify that Narinder Singh S/o S. Diwen Singh has been working in this branch for the last six months. He is very hard-working and efficient man. His work and conduct has been to my entire satisfaction. He bears a good moral character."

17. The Manager's objection about the certificate is that officers holding power of attorney are only competent to issue certificates to the clerks regarding the nature of their work and that Supervisors do not hold powers of attorney. This objection obviously is of no weight when it is also admitted by the gentleman that this is only the practice of the bank but no written instructions to that effect have been issued by the management.

18. For the above reasons I would hold that the discharge of the petitioner was unlawful. I therefore make an award to that effect and order the reinstatement of the petitioner with full benefits with effect from the date of his discharge. Under the circumstances of the case the parties are directed to bear their own costs.

Let a copy of the award be sent to the Labour Ministry of the Government of India for necessary action.

(Sd.) RAM KUNWAR, Industrial Tribunal.

[No. LR.3(82)/54.]

*New Delhi, the 31st July 1956*

**S.R.O. 1762.**—In exercise of the powers conferred by section 7 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby constitutes an industrial tribunal of which Shri A. Das Gupta, Member, Labour Appellate Tribunal shall be the sole Member with headquarters at Calcutta;

And in exercise of the powers conferred by section 10 of the said Act and in supersession of the Order of the Government of India in the Ministry of Labour No. S.R.O. 1451, dated the 16th June 1956 the Central Government hereby refers to the said industrial tribunal for adjudication the dispute mentioned in the aforesaid order, being a dispute between the employers in relation to the Port Commissioners, Calcutta, and their workmen.

[No. LR.3(82)/54.]

#### ORDER

*New Delhi, the 28th July 1956*

**S.R.O. 1763.**—In exercise of the powers conferred by section 10 of the Industrial Disputes Act, 1947 (XIV of 1947), the Central Government hereby directs that the following amendments shall be made in the Order of the Government of India in the Ministry of Labour S.R.O. 605, dated the 1st March 1956, namely:—

In Schedule I annexed to the said Order the following entries shall be inserted:—

- "4. The Central Administration Offices.
5. The Kolar Mines Power Station.
6. The Kolar Gold Field Electricity Department.
7. The Kolar Gold Field Hospital.
8. The Kolar Gold Field Watch and Ward Establishment."

[No. LR-II-57(1)/56.]

P. D. GAIHA, Under Secy.

*New Delhi, the 27th July 1956.*

**S.R.O. 1764.**—In pursuance of the provisions of paragraph 20 of the Employees' Provident Funds Scheme, 1952, framed under section 5 of the Employees' Provident Funds Act, 1952 (19 of 1952), the Central Government hereby appoints Shri A. Ramamoorthy, Labour Commissioner, Andhra, to be the Regional Provident Fund Commissioner for the whole of the State of Andhra *vice* Sri C. R. Reddy granted leave and further directs that the said Shri A. Ramamoorthy shall work under the general control and superintendence of the Central Provident Fund Commissioner.

[No. P.F.31(210)/56.]

*New Delhi, the 30th July 1956*

**S.R.O. 1765.**—Whereas it appears to the Central Government that the employers and the majority of employees in relation to each of the factories of (1) Messrs Suresh Engineering Works, Bombay Cotton Mills Estate, Kalachowki Road, Bombay-12, (2) Messrs Ghatlia Textile Engraving Works, Narayan Nagar, C Ward, Agra Road, Ghat Kopar, Bombay and (3) Messrs The Lagan Jute Machinery Company Private Limited, Angus, District Hoogly, West Bengal, have agreed that the provisions of the Employees Provident Funds Act, 1952 (19 of 1952), should be made applicable to such factory.

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 1 of the Employees Provident Funds Act, 1952 (19 of 1952), the Central Government hereby applies the provisions of the said Act to the said factories.

[No. PF-57(11)56.]

**S.R.O. 1766.**—In exercise of the powers conferred by section 7 of the Coal Mines Provident Fund and Bonus Schemes Act, 1948 (46 of 1948), the Central Government hereby directs that the following further amendments shall be made in the Coal Mines Provident Fund Scheme published with the notification of the Government of India in the Ministry of Labour No. PF.15(5)/48, dated the 11th December, 1948, namely:—

In paragraph 63 of the said Scheme—

(a) at the end of clause (a) of sub-paragraph (1) the word "or" shall be inserted;

(b) the proviso to clause (a) of sub-paragraph (1) shall be omitted;

(c) the second proviso to sub-paragraph (2) shall be omitted;

(d) sub-paragraph 2A shall be renumbered as sub-paragraph 2B, and after sub-paragraph 2, the following sub-paragraph shall be inserted, namely:—

"(2A) When a member withdraws any amount under sub-paragraph (2) the following provisions shall apply, namely:—

(i) seventy-five per cent. of the employer's contribution and interest thereon shall be forfeited to the Fund if the period of his membership of the Fund is less than 3 years; or

(ii) fifty per cent. of the employer's contribution and interest thereon shall be forfeited to the Fund if the period of membership is 3 years or more but less than 5 years; or

(iii) twenty-five per cent. of the employer's contribution and interest thereon shall be forfeited to the Fund if the period of membership is 5 years or more but less than 10 years; or

(iv) fifteen per cent. of the employer's contribution and interest thereon shall be forfeited to the Fund if the period of membership is 10 years or more but less than 15 years; or

(v) no forfeiture shall be made if the period of membership is 15 years or more;"

(e) in sub-paragraph (3) for the words and figures "sub-paragraph (2A)" the words and figures "sub-paragraph (2B)" shall be substituted.

[No. PF.2(102)/56.]

R. C. SAKSENA, Under Secy.

*New Delhi, the 28th July 1956*

**S.R.O. 1767.**—In exercise of the powers conferred by sections 6 and 9 of the Minimum Wages Act, 1948 (11 of 1948), the Central Government hereby nominates Shri S. K. Sarkar, I.A.S., Deputy Secretary to the Government of India, Ministry of Defence, New Delhi, to be a member of the Advisory Committee appointed in the Notification of the Government of India in the Ministry of Labour, No. S.R.O. 2087 dated the 21st June, 1954, as amended, *vice* Shri S. K. Mukerjei, I.A.S., and makes the following further amendment in the said notification namely:—

In the said notification under the heading "(2) Representatives of employers", for the entry, "2. Shri S. K. Mukerjei, I.A.S., Deputy Secretary to the Government of India, Ministry of Defence, New Delhi", the entry "(2. Shri S. K. Sarkar, I.A.S., Deputy Secretary to the Government of India, Ministry of Defence, New Delhi)" shall be substituted.

[No. LWI(I)-6(II)/56.]

**S.R.O. 1768.**—In exercise of the powers conferred by sections 7 and 9 of the Minimum Wages Act, 1948 (11 of 1948), the Central Government hereby nominates Shri S. K. Sarkar, I.A.S., Deputy Secretary to the Government of India, Ministry of Defence, New Delhi, to be a member of the Advisory Board appointed in the notification of the Government of India in the Ministry of Labour, No. S.R.O. 2088 dated the 21st June, 1954, as amended, *vice* Shri S. K. Mukerjei, I.A.S., and makes the following further amendment in the said notification, namely:—

In the said notification, under the heading "(2) Representatives of employers", for the entry, "2. Shri S. K. Mukerjei, I.A.S., Deputy Secretary to the Government of India, Ministry of Defence, New Delhi", the following entry shall be substituted, namely:—

"2. Shri S. K. Sarkar, I.A.S., Deputy Secretary to the Government of India, Ministry of Defence, New Delhi".

[No. LWI(I)-6(II)/56.]

A. L. HANDA, Under Secy.

*New Delhi, the 30th July 1956*

**S.R.O. 1769.**—In exercise of the powers conferred by section 20 of the Working Journalists (Conditions of Service) and Miscellaneous Provisions Act, 1955 (45 of 1955), the Central Government hereby makes the following rules, namely:—

#### THE WORKING JOURNALISTS WAGE BOARD RULES, 1956

**1. Short title and extent.**—(1) These rules may be called the Working Journalists Wage Board Rules, 1956.

(2) They extend to the whole of India except the State of Jammu and Kashmir.

**2. Definitions.**—In these rules, unless the context otherwise requires—

- (a) "Act" means the Working Journalists (Conditions of Service) and Miscellaneous Provisions Act, 1955 (45 of 1955);
- (b) "Chairman" means the Chairman of the Board; and
- (c) "Members" means a member of the Board.

**3. Meetings.**—The Board shall, subject to the provisions of rule 4, meet at such date, time and place as may be appointed by the Chairman from time to time:

Provided that on a requisition in writing signed by not less than three members, the Chairman shall, within fifteen days from the date of receipt of such requisition, call a meeting of the Board.

**4. Notice of Meetings.**—Not less than ten days before the date fixed for every ordinary meeting of the Board, a notice containing the date, time and place of the meeting, together with a list of business to be conducted at the meeting, shall

be sent to every member, by registered post, by the Secretary to the Board or by any other officer authorised by the Chairman in this behalf:

Provided that when the Chairman calls a meeting for considering any matter which in his opinion is urgent, a notice of five days from the date of its issue shall be sufficient.

**5. Chairman to preside at meetings.**—The Chairman shall preside at every meeting of the Board.

**6. Quorum.**—(1) No business shall be transacted at any meeting of the Board unless at least four members are present.

(2) If at any meeting the number of members is less than the quorum the Chairman shall adjourn the meeting to a date not later than five days from the date of the original meeting, informing the members of the date, time and place of the adjourned meeting and it shall thereupon be lawful to dispose of the business at such adjourned meeting irrespective of the number of members present at the meeting:

Provided that at such an adjourned meeting only such business shall be transacted as was originally proposed to be transacted at the meeting which had to be adjourned for lack of quorum.

**7. Proceedings before the Board.**—The proceedings before the Board shall ordinarily be open to the public:

Provided that the Board may at any stage direct that any witness shall be examined, or its proceedings shall be held, in camera.

**8. Disposal of business.**—Every question considered at a meeting of the Board shall be decided by a majority of the votes of the members present and voting. In the event of equality of votes, the Chairman shall have a casting vote:

Provided that the Chairman may, if he thinks fit, direct that any matter shall be decided by circulation of the necessary papers to the members present in India and by securing their opinion in writing:

Provided further that no decision on any matter under preceding proviso shall be taken unless it is supported by not less than two-thirds majority of the total members.

**9. Minutes of the proceedings.**—(1) The minutes of a meeting of the Board shall be recorded and a copy of the minutes shall be sent to each member by the Chairman.

(2) The Chairman may correct any clerical error or mistake in any order or decision made by the Board.

**10. Signing of the report.**—The decision of the Board fixing rates of wages shall be signed by all the members of the Board whether present at its meetings or not but no such decision shall be invalidated merely for want of any such signature.

**11. Summoning of witnesses and production of documents.**—(1) The Board may summon any person to appear at a witness in the course of any inquiry by the Board. Such summons may require the witness to appear before it on a date specified therein and to produce any books, papers or other documents and information in his possession or under his control relating in any manner to the inquiry.

(2) A summons under sub-rule (1) may be addressed to an individual or an organisation of employers or a trade union of working journalists or other workmen as the Chairman may think fit.

(3) A summons under this rule may be served—

(a) in the case of an individual, by being delivered or sent to him by registered post; and

(b) in the case of an employers' organisation or trade union working journalists, by being delivered or sent by registered post to the secretary or other principal officer of the organisation or union, as the case may be.

**12. Expenses of witnesses.**—Every person who is summoned and appears before the Board shall be paid by the Board an allowance for expenses incurred by him in accordance with the scale for the time being in force for payment of such allowance to witnesses appearing in civil courts in the State where his evidence was taken.

**13. Resignation.**—(1) The Chairman or any member may at any time by writing under his hand addressed to the Central Government resign his office or membership, as the case may be. The seat held by the Chairman or the member, as the case may be, shall be deemed to have fallen vacant with effect from the date the resignation of the Chairman or the member is accepted by the Central Government.

(2) When a vacancy arises in the office of the Chairman or in the membership of the Board, the Central Government shall take immediate steps to fill the vacancy in accordance with the Act and the proceedings may be continued before the Board so reconstituted from the stage at which the vacancy is so filled.

**14. Absence from three consecutive meetings.**—If a member of the Board remains absent from three consecutive meetings (not including adjourned meetings) without the permission of the Board, the Chairman shall inform the Central Government. The Central Government thereupon may declare the seat held by the said member as having fallen vacant and take steps to fill the vacancy so caused as if such member has resigned his membership.

**15. Acts of the Board not invalid by reason of defect in its constitution etc.**—No act or proceeding of the Board shall be deemed to be invalid by reason merely of any vacancy in, or any defect in the constitution of the Board.

**16. Manner in which the decision of the Board may be published.**—Every decision of the Board fixing rates of wages shall be published by the Central Government by a notification in the Official Gazette.

[No. WJ/II/2/56.]

F. M. NATHANIEL, Under Secy.

*New Delhi, the 30th July 1956*

**S.R.O. 1770. [CDLB(2)(5)/56].**—In pursuance of sub-clause (3) of clause 4 of the Calcutta Dock Workers (Regulation of Employment) Scheme, 1951, the Central Government has appointed Shri A. N. Chowdhury with effect from the 15th June 1956, as a member of the Calcutta Dock Labour Board in the vacancy caused by the resignation of Shri K. C. Mookerjee with effect from that date, and makes the following amendment in the notification of the Government of India in the Ministry of Labour, No. S.R.O. 1908, dated the 7th September, 1955, namely:—

In the said notification, under the heading

“Members representing the employers of dock workers and shipping companies.”

for item (1), the following item shall be substituted, namely:—

“(1) Shri A. N. Chowdhury, Vice-President, Master Stevedores Association, Calcutta.

[F. No. Fac.74(64)/56.]

*New Delhi the 4th August, 1956*

**S.R.O. 1771.**—Whereas the Central Government is satisfied that the employees of the Burra Bazar Workshop, Calcutta, belonging to the Posts and Telegraphs Department under the control of the Ministry of Communications, are otherwise in receipt of benefits substantially similar or superior to the benefits provided under the Employees, State Insurance Act, 1948 (34 of 1948):

Now, therefore, in exercise of the powers conferred by section 90 of the said Act and in continuation of the notification issued by the Government of India in

the Ministry of Labour S.R.O. 2446 dated the 15th July 1954, the Central Government hereby exempts the said factory from all the provisions of the said Act for a further period up to the 1st July 1957.

[F. No. SS.138(134).]

B. R. KHANNA, Under Secy.

